



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 14, 2009

Via U.S. Mail and Facsimile

Mr. Robert W. Seeley
President
CARIBBEAN VILLA CATERING CORPORATION
2470 Saint Rose Parkway, Suite 304
Henderson, Nevada 89074

**Re: Caribbean Villa Catering Corporation
Item 4.01 Form 8-K, filed August 11, 2009
File No. 333-151840**

Dear Mr. Seeley:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Joe A. Foti
Senior Assistant Chief Accountant

