

Mail Stop 3010

August 19, 2009

Via U.S. Mail and Facsimile 208.785.2890

Mr. John S. Chidester  
President and Chief Financial Officer  
Town & Country Appraisal Service, Inc.  
710 Westbridge Street  
PO Box 1041  
Blackfoot, ID 83221

**Re: Town & Country Appraisal Service, Inc.  
Item 4.01 Form 8-K  
Filed August 14, 2009  
Item 4.01 Form 8-K/A  
Filed August 18, 2009  
File No. 0-53214**

Dear Mr. Chidester:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Mark Rakip  
Staff Accountant