



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3010

May 3, 2010

J. Michael Heil
President and Secretary
Town & Country Appraisal Service, Inc.
495 State Street, Suite 459
Salem, OR 97301

**Re: Town & Country Appraisal Service, Inc.
Preliminary Information Statement on Schedule 14C
Filed April 2, 2010
File No. 000-53214**

Dear Mr. Heil:

We have completed our review of your preliminary information statement on Schedule 14C and have no further comments at this time.

Sincerely,

Tom Kluck
Branch Chief

cc: George G. Chachas
Via Facsimile: (619) 239-2990