



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

DIVISION OF
CORPORATION FINANCE

June 25, 2010

Dennis T. Kushner, President
Real Value Estates, Inc.
3970 Casa Blanca Road
Reno, Nevada 89502

Re: Real Value Estates, Inc.
Preliminary Information Statement on Schedule 14C
Filed June 23, 2010
File No. 000-5346

Dear Mr. Kushner:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Jeffrey Klein, Esq.
Via Facsimile