



DIVISION OF
CORPORATION FINANCE

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

September 11, 2009

Via U.S. Mail and Facsimile

Mr. Almaymoon Mawji
President
EASY CD YEARBOOK, INC.
Suite 112, 5348 Vegas Drive
Las Vegas, Nevada 89108

**Re: Easy CD Yearbook, Inc.
Item 4.01 Form 8-K, filed August 10, 2009
File No. 0-53448**

Dear Mr. Mawji:

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