



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