

Mail Stop 3561

April 7, 2010

George C. Critz, III, President  
Stonecrest One, Inc.  
605 Bonita Way  
Prescott, Arizona 86301

**RE: Stonecrest One, Inc.  
Form 10-K for Fiscal Year Ended June 30, 2009,  
Amended March 16, 2010  
File No. 0-53305**

Dear Mr. Critz:

We have reviewed your amended filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Item 12. Security Ownership of Certain Beneficial Owners and Management

1. Given the control of Enverdia LLC by the wife of Mr. Critz, these shares should be included in Mr. Critz's share ownership in the beneficial ownership table. Refer to Securities Act Release No. 33-4819 ("a person is regarded as the beneficial owner of securities held in the name of his or her spouse and their minor children").

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Signatures

2. Please include the signature of your principal financial officer, in addition to the controller or principal accounting officer, as required by Form 10-K. See Instruction D(2)(a) to Form 10-K.

Closing Comments

As appropriate, please respond to these comments within 10 business days or tell us when you will provide us with a response. Please understand that we may have additional comments after reviewing your response.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

You may call Janice McGuirk at (202) 551-3395 or Pam Howell, legal reviewer, at (202) 551- 3357 with any questions.

Sincerely,

John Reynolds  
Assistant Director

cc: via fax (800) 640-2671