



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2010

George C. Critz, III  
Chief Executive Officer  
Stonecrest One, Inc.  
605 Bonita Way  
Prescott, AZ 86301

**Re: Stonecrest One, Inc.  
Item 4.01 Form 8-K  
Filed September 2, 2010  
File No. 000-53305**

Dear Mr. Critz:

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

Sincerely,

Ethan Horowitz  
Staff Accountant