



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

March 9, 2009

Patrick Day
Chief Executive Officer
Indestructible I, Inc.
50 West Broadway 10th Floor
Salt Lake City, UT 84101

**Re: Indestructible I, Inc.
Amendment No. 2 to Registration Statement on Form S-1
Filed February 25, 2009
File No. 333-154787**

Dear Mr. Day:

We have reviewed your response to our letter dated February 11, 2009 and have the following additional comments. Please note that all page references below correspond to the marked version of your filing provided by counsel.

Our Future Success is Dependent, in Part, on the Performance..., page 2

1. We note your response to our prior comment 5. Please revise this risk factor to clarify what is meant by "our time" in the fourth sentence.

Revenues/Expenditures, page 13

2. We note you have removed disclosure in response to prior comment 12. Please revise to disclose the price you plan to sell your bumpers. Also, disclose how much you believe it will cost you to manufacture each bumper and briefly describe the basis for your estimate.

Exhibit 5.1

3. Please file a signed legal opinion with your next amendment.

* * * * *

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to

our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

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 Act of 1933 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.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Patrick Day
Indestructible I, Inc.
March 9, 2009
Page 3

Please contact Julie Bell at (202) 551-3574 or me at (202) 551-3313 with any questions.

Regards,

Rolaine S. Bancroft
Special Counsel

cc: Gary S. Eaton, Esq.
Anslow & Jaclin, LLP
Fax: (732) 577-1188