

Mail Stop 4561

February 16, 2010

Mr. Boyd Soussana
Chief Executive Officer
The Estate Vault, Inc.
1110 East Bonneville Ave.
Las Vegas, NV 89101

**Re: The Estate Vault, Inc.
Item 4.02 Form 8-K
Filed January 28, 2010
Item 4.02 Form 8-K/A
Filed February 5, 2010
File No. 000-53444**

Dear Mr. Soussana:

We have completed our review of your Form 8-K and amendment and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian
Accounting Branch Chief