



Division of Corporation  
Finance

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

Mail Stop 4561

August 19, 2009

Mrs. Maureen F. Cotton  
President  
Private Secretary, Inc.  
112 North Curry Street  
Carson City, Nevada 89703

**Re: Private Secretary, Inc.  
Amendment No. 2 to Registration Statement on Form S-1  
Filed August 5, 2009  
File No. 333-156421**

Dear Mrs. Cotton:

We have reviewed your amended filing and have the following comment. Unless otherwise noted, where prior comments are referred to they refer to our letter dated June 23, 2009.

Amendment No. 2 to Registration Statement on Form S-1

Changes and Disagreements with Accountants on Accounting and Financial Disclosure,  
page 44

1. We refer to your current report on Form 8-K filed on August 7, 2009 and note that on August 3, 2009 you dismissed your independent public accounting firm Moore & Associates Chartered and replaced it with Seale and Beers, CPAs. Please revise your registration statement to include the information required by Item 11(i) of Form S-1 and Item 304 of Regulation S-K.

\* \* \* \* \*

Maureen F. Cotton  
Private Secretary, Inc.  
August 19, 2009  
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Please direct any questions to Ryan Houseal, Attorney-Advisor, at (202) 551-3105 or, in his absence, to me at (202) 551-3735. If you have any further questions, you may direct them to Barbara C. Jacobs, Assistant Director, at (202) 551-3735

Sincerely,

Maryse Mills-Apenteng  
Special Counsel

cc: Via Facsimile (206) 260-0111  
Thomas E. Puzzo, Esq.  
Law Office of Thomas E. Puzzo, PLLC