



Division of Corporation  
Finance

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

Mail Stop 4561

March 1, 2010

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

**Re: Private Secretary, Inc.  
Amendment No. 3 to Registration Statement on Form S-1  
Filed February 11, 2010  
File No. 333-156421**

Dear Mrs. Cotton:

We have reviewed your amended filing and have the following comments.

General

1. We refer to your legality opinion dated August 3, 2009. Please provide an updated opinion of counsel as to the legality of the securities being registered pursuant to Item 601(b)(5) of Regulation S-K that is dated closer to the time of desired effectiveness.

Financial Statements, page 23

2. Please amend your registration statement to provide updated financial statements in accordance with Rule 8-08 of Regulation S-X.

\* \* \* \* \*

Maureen F. Cotton  
Private Secretary, Inc.  
March 1, 2010  
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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) 551-3457. 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