



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

August 25, 2009

Via U.S. Mail

Philip J. Huml
President, Principal Executive Officer and Principal Financial Officer
Pier Acquisition I, Inc. and Pier Acquisition II, Inc.
3902 Peartree Place
Calabasas, CA 91302

**Re: Pier Acquisition I, Inc.
Amendment No. 4 to Form 10/A
Filed August 5, 2009
File No. 000-53552**

**Pier Acquisition II, Inc.
Amendment No. 4 to Form 10/A
Filed August 5, 2009
File No. 000-53553**

Dear Mr. Huml::

We have completed our review of your Form 10/A for Pier Acquisition I and Pier Acquisition II and have no further comments at this time.

Sincerely,

Daniel H. Morris
Attorney-Advisor