



DIVISION OF
CORPORATION FINANCE

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

July 1, 2010

Via U.S. Mail

Ruth Shepley
6046 FM 2920, Suite 619
Spring, TX 77379

**Re: DE Acquisition 1, Inc.
Amendment No. 2 to the Registration Statement on Form 10
Filed June 23, 2010
File No. 000-53924**

**DE Acquisition 2, Inc.
File No. 000-53925**

**DE Acquisition 3, Inc.
File No. 000-53926**

**DE Acquisition 4, Inc.
File No. 000-53927**

**DE Acquisition 5, Inc.
File No. 000-53928**

**DE Acquisition 6, Inc.
File No. 000-53929**

Dear Ms. Shepley:

We have completed our review of the above referenced filings and do not have any further comments at this time.

Regards,

John Stickel
Attorney-Advisor