



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

Division of Corporation
Finance

March 8, 2011

Via Mail and Facsimile

Mr. JD Klamka
President and Chief Executive Officer
Plaster Caster Inc.
1000 Country Club
Ann Arbor, MI 48105

**Re: Plaster Caster Inc.
Amendment No. 3 to Form 10-12G
Filed February 25, 2011
File No. 000-54155**

Dear Mr. Klamka:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Barbara C. Jacobs

Barbara C. Jacobs
Assistant Director