



DIVISION OF
CORPORATION FINANCE

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

December 22, 2011

Via E-mail

Ruth Shepley
President
DE Acquisition 7, Inc., et al.
6046 FM 2920, Suite 619
Spring, Texas 77379

**Re: DE Acquisition 7, Inc.
Registration Statement on Form 10-12G
Filed May 19, 2011
File No. 000-54406**

**DE Acquisition 8, Inc.
Registration Statement on Form 10-12G
Filed May 19, 2011
File No. 000-54407**

**DE Acquisition 9, Inc.
Registration Statement on Form 10-12G
Filed May 19, 2011
File No. 000-54408**

**DE Acquisition 10, Inc.
Registration Statement on Form 10-12G
Filed May 19, 2011
File No. 000-54409**

**DE Acquisition 11, Inc.
Registration Statement on Form 10-12G
Filed May 19, 2011
File No. 000-54410**

**DE Acquisition 12, Inc.
Registration Statement on Form 10-12G
Filed May 19, 2011
File No. 000-54411**

Dear Ms. Shepley:

We issued comments to you that affect the disclosures in the above-captioned filings on June 14, 2011. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by January 9, 2012 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by January 9, 2012, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Scot Foley, Staff Attorney, at (202) 551-3383 or Jennifer Riegel, Special Counsel, at (202) 551-3575 if you have any questions. In this regard, do not hesitate to contact me, at (202) 551-3715.

Sincerely,

/s/ Jeffrey Riedler

Jeffrey Riedler
Assistant Director

cc: Gregg E. Jaclin, Esq.
Anslow & Jaclin, LLP
195 Route 9 South
2nd Floor
Manalapan, NJ 07726