



DIVISION OF  
CORPORATION FINANCE

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

June 19, 2012

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.  
Amendment No. 1 to Registration Statement on Form 10-12G  
Filed January 11, 2012  
File No. 000-54406**

**DE Acquisition 8, Inc.  
Amendment No. 1 to Registration Statement on Form 10-12G  
Filed January 11, 2012  
File No. 000-54407**

**DE Acquisition 9, Inc.  
Amendment No. 1 to Registration Statement on Form 10-12G  
Filed January 11, 2012  
File No. 000-54408**

**DE Acquisition 10, Inc.  
Amendment No. 1 to Registration Statement on Form 10-12G  
Filed January 11, 2012  
File No. 000-54409**

**DE Acquisition 11, Inc.  
Amendment No. 1 to Registration Statement on Form 10-12G  
Filed January 11, 2012  
File No. 000-54410**

**DE Acquisition 12, Inc.  
Amendment No. 1 to Registration Statement on Form 10-12G  
Filed January 11, 2012  
File No. 000-54411**

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DE Acquisition 7, Inc. et al.  
June 19, 2012  
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Dear Ms. Shepley:

We issued comments to you on each of the above captioned filings on February 2, 2012. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by July 3, 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, 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/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <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/ Jennifer Riegel for

Jeffrey Riedler  
Assistant Director

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