



DIVISION OF  
CORPORATION FINANCE

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

April 10, 2019

Anthony J. Iarocci, Jr.  
Chief Executive Officer  
DCA Asset Management, Inc.  
8217 East Spanish Boot Road  
Carefree, Arizona 85377

**Re: DCA Asset Management, Inc.**  
**Registration Statement on Form 10-12G and 10-12G/A**  
**Filed January 3, 2019 and January 10, 2019**  
**File No. 000-54966**

Dear Mr. Iarocci:

We issued comments on the above captioned filing on February 12, 2019. On March 21, 2019 we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing 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 publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Gregory Dundas, Attorney-Advisor, at (202) 551-3436 or Larry Spigel, Assistant Director, at (202) 551-3810 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications

cc: Elaine Dowling, Esq.