



DIVISION OF
CORPORATION FINANCE

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

June 3, 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.
Amendment No. 3 to Registration Statement on Form 10-12G
Filed April 29, 2019
File No. 000-54966

Dear Mr. Iarocci:

We issued comments to you on the above captioned filing on May 8, 2019. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by June 17, 2019.

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 filing 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 filings, 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 Adviser, 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.