



DIVISION OF  
CORPORATION FINANCE

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

March 13, 2015

Via E-Mail

Yousef Dasuka, CEO  
UpperSolution.com  
153 Lake Mead Parkway #2240  
Henderson, NV 89015

**Re: UpperSolution.com  
Amendment No. 11 to Registration Statement on Form S-1  
Filed March 9, 2015  
File No. 333-190658**

Dear Mr. Dasuka:

We have reviewed your amended registration statement and have the following comments.

Report of Independent Registered Public Accounting Firm, page F-1

1. Consistent with prior comment 2 in our letter dated February 10, 2015, please revise the introductory paragraph to also refer to the financial statements for the period from the inception (April 20, 2013) through May 31, 2014. In addition, revise to also include an audit opinion on the results of operations and cash flows for the period from inception (April 20, 2013) through May 31, 2013.

Exhibits, page 20

2. Revise to indicate that the bylaws dated April 20, 2013 were filed with the amendment on March 9, 2015.

You may contact Melissa Walsh, Staff Accountant, at (202) 551-3224 or Stephen Krikorian, Accounting Branch Chief, at (202) 551-3488 if you have questions regarding comments on the financial statements and related matters. For all other questions, please contact Matthew Crispino, Staff Attorney, at (202) 551-3456 or, in his absence, me at (202) 551-3457. Should you require further assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel

Yousef Dasuka  
UpperSolution.com  
March 13, 2015  
Page 2

cc: Via E-Mail  
Harold P. Gewerter, Esq.