



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

October 19, 2009

Ms. Rhonda Stevenson, President  
Oyco, Inc.  
1313 E Maple Street, Suite 201  
PMB #477  
Bellingham, Washington 98225

**Re: Oyco, Inc.**  
**Item 4.01 Form 8-K**  
**Filed September 16, 2009**  
**File No. 0-51361**

Dear Ms. Stevenson:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant