



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

DIVISION OF
CORPORATION FINANCE

September 25, 2009

Via Mail and Fax

Dale Paisley
Chief Financial Officer
The Saint James Company
Broadway Plaza, 520 Broadway, Suite 350
Santa Monica, CA 90401

RE: The Saint James Company
File Number: 000-13738
Form 10-K for the Year Ended December 31, 2008

Dear Mr. Paisley:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk
Branch Chief