

Mail Stop 3010

February 2, 2010

Via U.S. Mail

Mr. J. Scott Webber  
Chief Executive Officer  
Encompass Holdings, Inc.  
13892 Old Oregon Trail  
Redding CA 96003

**Re: Encompass Holdings, Inc.  
Item 4.01 Form 8-K  
Filed January 27, 2010  
Item 4.01 Form 8-K/A1  
Filed February 1, 2010  
Item 4.01 Form 8-K/A2  
Filed February 2, 2010  
File No. 0-31451**

Dear Mr. Webber:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Mark Rakip  
Staff Accountant