

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