



DIVISION OF
CORPORATION FINANCE

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

February 17, 2011

Mr. J. Scott Webber
President
Encompass Holdings, Inc.
310 California Ave., Suite 554
Reno, Nevada 89509

Re: Encompass Holdings, Inc.
Preliminary Information Statement on Schedule 14C
Filed January 26, 2011
File No. 333-82608

Dear Mr. Webber:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Michael McTiernan
Assistant Director