

Mail Stop 4561

July 23, 2008

William Atkinson  
Chief Executive Officer  
City Loan, Inc.  
3431 Cherry Avenue  
Long Beach, CA 90807

**Re: City Loan, Inc.  
Revised Preliminary Information Statement on Schedule 14C  
Filed July 22, 2008  
File No. 000-50561**

Dear Mr. Atkinson:

We have completed our review of your Preliminary Information Statement on Schedule 14C and have no further comments at this time.

Sincerely,

David L. Orlic  
Special Counsel

cc: Peter Gennuso, Esq.  
Gersten Savage LLP  
Via Facsimile (212) 980-5192