



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

June 17, 2010

Stephen Crosson  
Chief Executive Officer  
CMSF Corp.  
980 Enchanted Way, Suite 201 A/B  
Simi Valley, CA 93065

**Re: CMSF Corp.**  
**Preliminary Revised Information Statement on Schedule 14C**  
**Filed May 19, 2010**  
**File No. 033-64534-LA**

Dear Mr. Crosson:

We completed our review of your filing effective May 24, 2010 and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel

cc: Via facsimile: (866) 870-7197  
Stephen Crosson