



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

**VIA FACSIMILE AND U.S. MAIL**

December 24, 2009

Kevin J. Asher  
Chief Financial Officer  
Concrete Casting, Inc.  
1225 W. Washington Street, Suite 213  
Tempe, Arizona 85281

**RE: Concrete Casting, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2008  
Forms 10-Q for Fiscal Quarters Ended March 31, 2009 and  
June 30, 2009  
File No. 0-01900**

Dear Mr. Asher:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ernest Greene, Staff Accountant, at (202) 551-3733 or in his absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief