



DIVISION OF  
CORPORATION FINANCE

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

June 23, 2010

Mr. Charlie G. Masters  
President, Chief Executive Officer  
Deer Valley Corporation  
3111 W. Dr. MLK Blvd., Ste 100  
Tampa, FL 33607

**RE: Deer Valley Corporation**  
**Form 8-K Item 4.01 filed May 6, 2010**  
**Form 8-K/A Item 4.01 filed June 3, 2010**  
**Form 8-K/A Item 4.01 filed June 18, 2010**  
**File #0-5388**

Dear Mr. Masters:

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

Sincerely,

Jeffrey Gordon  
Staff Accountant