

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

Mail Stop 4561

August 19, 2009

Mrs. Maureen F. Cotton President Private Secretary, Inc. 112 North Curry Street Carson City, Nevada 89703

Re: Private Secretary, Inc.

Amendment No. 2 to Registration Statement on Form S-1

Filed August 5, 2009 File No. 333-156421

Dear Mrs. Cotton:

We have reviewed your amended filing and have the following comment. Unless otherwise noted, where prior comments are referred to they refer to our letter dated June 23, 2009.

Amendment No. 2 to Registration Statement on Form S-1

<u>Changes and Disagreements with Accountants on Accounting and Financial Disclosure,</u> page 44

1. We refer to your current report on Form 8-K filed on August 7, 2009 and note that on August 3, 2009 you dismissed your independent public accounting firm Moore & Associates Charted and replaced it with Seale and Beers, CPAs. Please revise your registration statement to include the information required by Item 11(i) of Form S-1 and Item 304 of Regulation S-K.

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Please direct any questions to Ryan Houseal, Attorney-Advisor, at (202) 551-3105 or, in his absence, to me at (202) 551-3735. If you have any further questions, you may direct them to Barbara C. Jacobs, Assistant Director, at (202) 551-3735

Sincerely,

Maryse Mills-Apenteng Special Counsel

cc: <u>Via Facsimile (206) 260-0111</u> Thomas E. Puzzo, Esq. Law Office of Thomas E. Puzzo, PLLC