

Mail Stop 4561

September 28, 2009

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

Dear Ms. Cotton:

We have completed our review of your Item 4.01 Form 8-K/A and your response letter filed on September 28, 2009 in response to the issues raised in our letter dated September 1, 2009 and do not, at this time, have any further comments.

Sincerely,

Craig Wilson  
Senior Assistant Chief Accountant