

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

Mail Stop 3561

September 24, 2009

Mr. Douglas A. Dyer President and Director Grace 2, Inc. 735 Broad Street, Suite 400 Chattanooga, TN 37402

Re: Grace 2, Inc.

Item 4.01 Form 8-K Filed September 22, 2009 File No. 0-52062

Dear Mr. Dyer:

We have completed our review of your Item 4.01 Form 8-K and have no further comments at this time.

Sincerely,

Dave Walz Staff Accountant Office of Beverages, Apparel and Healthcare Services