



DIVISION OF  
CORPORATION FINANCE

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

December 19, 2014

Via E-mail

James Cassidy, Esq.  
President  
Deer Valley Acquisition Corporation, et al.  
215 Apolena Avenue  
Newport Beach, CA 92662

**Re: Deer Valley Acquisition Corporation  
Registration Statement on Form 10-12(g)  
Filed November 3, 2014  
File No. 000-55310**

**Oak Valley Acquisition Corporation  
Filed November 3, 2014  
File No. 000-55309**

**Redwood Valley Acquisition Corporation  
Filed November 3, 2014  
File No. 000-55308**

**Spruce Valley Acquisition Corporation  
Filed November 3, 2014  
File No. 000-55307**

**Fox Valley Acquisition Corporation  
Filed November 3, 2014  
File No. 000-55305**

**Elm Valley Acquisition Corporation  
Filed November 3, 2014  
File No. 000-55304**

**Coyote Valley Acquisition Corporation  
Filed October 31, 2014  
File No. 000-55303**

**Owl Valley Acquisition Corporation  
Filed November 3, 2014  
File No. 000-55306**

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Deer Valley Acquisition Corporation, et al.  
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Dear Mr. Cassidy:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

*/s/ Bryan J. Pitko* for

Jeffrey P. Riedler  
Assistant Director