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Received SEC  
FEB 26 2010  
Washington, DC 20549

THE GODSPELL LLC  
c/o Davenport Theatrical Enterprises, Inc.  
250 West 49<sup>th</sup> Street  
Suite #301  
New York, NY 10019

1-A/A

February 26, 2010

24-10261

**VIA FAX**

Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549  
Attn: Damon Colbert

Re: *The Godspell LLC, a Delaware limited liability company*

Dear Mr. Colbert:

In connection with the filing of the offering statement ("*Offering Statement*") on Form 1-A by The Godspell LLC (the "*Company*") with the Securities and Exchange Commission (the "*Commission*") on February 23, 2010, the Company hereby confirms the following as if such were incorporated into the Offering Statement filed with the Commission:

"This offering statement shall only be qualified upon order of the Commission, unless a subsequent amendment is filed indicating the intention to become qualified by operation of the terms of Regulation A."

Sincerely,

THE GODSPELL LLC

By: Davenport Theatrical Enterprises, Inc.  
*its Managing Member*

By:   
Name: Kenneth A. Hasija  
Title: President of the Managing Member

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**RECEIVED**

FEB 26 2010

DIVISION OF CORPORATION FINANCE  
OFFICE OF BEVERAGES, APPAREL AND HEALTH CARE SERVICES