

December 28, 2006

Mail Stop 4561

VIA U.S. MAIL AND FAX 714-241-8979

Ms. Marie M. May  
Chief Financial Officer  
Homelife, Inc.  
1503 South Coast Drive, Suite 204  
Costa Mesa, CA 92626

**RE: Homelife, Inc.**  
**Form 10-KSB for the year ended May 31, 2005**  
**File no. 000-30424**

Dear Ms. May:

We issued comments to you on the above captioned filing on November 6, 2006. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by January 18, 2006 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by January 18, 2006, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Kelly McCusker at 202-551-3433 if you have any questions.

Sincerely,

Steven Jacobs  
Branch Chief