

September 27, 2007

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 have completed our review of your Form 10-KSB and have no further comments at this time.

Sincerely,

Kevin Woody  
Branch Chief