

MAIL STOP 3561

February 8, 2007

Mr. Roy Dalene
Hamptons Luxury Homes, Inc.
P.O. Box 871, 367 Butter Lane
Bridgehampton, NY 11932

Re: Hamptons Luxury Homes, Inc.
Form 10-QSB for Fiscal Quarter Ended March 31, 2006
Filed May 15, 2006
Form 8-K
Filed April 14, 2006
File No. 000-32047

Dear Mr. Dalene:

We have completed our review of your filings referenced above and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Emerging Growth Companies