

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