

March 12, 2007

Mail Stop 4561

Mr. Michael Schultz  
Chief Financial Officer  
Most Home Corp.  
Unit 1 – 11491 Kingston Street  
Maple Ridge, British Columbia, Canada V2X 0Y6

**RE: Most Home Corp.  
Form 10-KSB for the year ended July 31, 2006  
Filed November 14, 2006  
File No. 0-29067**

Dear Mr. Schultz:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant