



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

April 24, 2008

Mr. Bob Rankin
Chief Financial and Operating Officer
House of Taylor Jewelry, Inc.
9200 Sunset Blvd.
Suite 425
West Hollywood, California 90069

Re: House of Taylor Jewelry, Inc.
Item 4.02 Form 8-K
Filed April 16, 2008
File No. 0-25377

Dear Mr. Rankin:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Adam Phippen
Staff Accountant