

Mail Stop 3561

July 2, 2007

Via U.S. Mail and Facsimile

Bruce A. Hall  
Chief Executive Officer  
RG America, Inc.  
1507 Capital Ave., Suite #101  
Plano, TX 75074

**RE: RG America, Inc (the "Company")**  
**Form 10-KSB for the year ended December 31, 2005**  
**Form 10-QSB for the quarter ended March 31, 2006**  
**Form 10-QSB for the quarter ended September 30, 2006**  
**File No. 333-80429**

Dear Mr. Hall:

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

Sincerely,

Linda Cvrkel  
Branch Chief