

Mail Stop 3561

August 30, 2007

Mr. Kim Boyce  
President and Director  
Reflect Scientific, Inc.  
1270 South 1380 West  
Orem, UT 84058

**Re: Reflect Scientific, Inc.  
Form 10-KSB for the Fiscal Year Ended  
December 31, 2005  
File No. 000-31377**

Dear Mr. Boyce:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Emerging Growth Companies