



DIVISION OF
CORPORATION FINANCE

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

Via U.S. Mail

Mr. Steve Hamilton
Chief Financial Officer
Reliant Home Warranty Corporation
350 Bay Street
Suite 250
Toronto, Ontario M5H 2S6

August 16, 2007

RE: **Reliant Home Warranty Corporation**
 Form 10-KSB for Fiscal Year Ended December 31, 2006
 Filed April 3, 2007
 File No. 0-29827

Dear Mr. Hamilton:

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

Sincerely,

Larry Spigel
Assistant Director