

Mail Stop 3561

September 20, 2005

Mr. Stephen Carnes  
Chief Executive Officer and  
Principal Financial Officer  
Renovo Holdings  
100 Candace Drive, Suite 100  
Maitland, FL 32751

Re: Renovo Holdings  
Form 10-KSB for the Fiscal Year Ended December 31, 2004  
Filed May 20, 2005  
Form 8-K filed August 16, 2005  
File No. 0-49634

Dear Mr. Carnes:

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

Sincerely,

William Choi  
Accounting Branch

Chief