



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 15, 2007

**Via U.S. Mail and Fax (619) 595-4883**

Mr. Henri Hornby  
Chief Executive Officer and Principal Accounting Officer  
Competitive Companies, Inc.  
3751 Merced Drive  
Suite A  
Riverside, CA 92503

**RE: Competitive Companies, Inc.  
Form 10-KSB for the fiscal year ended December 31, 2005  
Filed May 10, 2007**

**File No. 0-50668**

Dear Mr. Hornby:

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