



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

February 25, 2008

Mr. Richard A. von Gnechten  
Chief Financial Officer  
Houseraising, Inc.  
4801 East Independence Blvd.  
Suite 201  
Charlotte, NC 28212

**RE: Form 10-KSB for the fiscal year ended December 31, 2006  
Form 10-QSB for the periods ended March 31, 2007, June 30, 2007 and  
September 30, 2007  
File No. 0-50701**

Dear Mr. von Gnechten:

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

If you have any further questions regarding our review of your filings, please direct them to Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691.

Sincerely,

Rufus Decker  
Accounting Branch Chief