



DIVISION OF
CORPORATION FINANCE

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

February 28, 2007

via U.S. mail and facsimile

Robin J. Harvey
Chief Financial Officer
Rival Technologies, Inc.
3155 East Patrick Lane, Suite 1
Las Vegas, Nevada 89120

RE: Rival Technologies, Inc.
Form 10- KSB for the Fiscal Year Ended December 31, 2005
File No. 0-49900

Dear Mr. Harvey:

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

Sincerely,

John Hartz
Senior Assistant Chief Accountant