

Mail Stop 3561

October 10, 2008

Via Facsimile and U.S. Mail

Mr. Frank Aiello
President and Chief Executive Officer
CAL ALTA AUTO GLASS, INC.
#8 3927 Edmonton Trail N.E.
Calgary, Alberta Canada T2E6T1

**Re: Cal Alta Auto Glass, Inc.
Form 10-KSB for the year ended December 31, 2007
File No. 0-51227**

Dear Mr. Aiello:

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

Sincerely,

David R. Humphrey
Branch Chief