

Mail Stop 4561

April 3, 2008

Ms. Shirley Wong
Sekoya Holdings Inc.
916 W. Broadway Street
Vancouver, British Columbia, V5Z 1K7

**Re: Sekoya Holdings Inc.
 Item 4.01 Form 8-K
 Filed February 6, 2008
 File No. 000-51977**

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Benjamin Phippen
Staff Accountant