

Mail Stop 4561

January 29, 2009

VIA U.S. MAIL AND FAX (403) 256-3144

Ms. Lisa McIntosh
President
Real Estate Referral Center Inc.
279 Midpark Way SE, Suite 102
Calgary, Alberta
Canada T2X 1M2

**Re: Real Estate Referral Center Inc.
Form 10-K for the year ended February 29, 2008
Filed May 29, 2008
File No. 000-52720**

Dear Ms. McIntosh:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon
Branch Chief