



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

September 23, 2009

Mr. Eric Wildstein  
Regal Life Concepts, Inc.  
3723 East Maffeo Road  
Phoenix, AZ 89050

**Re: Regal Life Concepts, Inc.**  
**Form 10-K for the Fiscal Year Ended February 28, 2009**  
**Filed May 28, 2009**  
**Form 10-Q for the Period Ended May 31, 2009**  
**File No. 333-134536**

Dear Mr. Wildstein:

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

Sincerely,

Jennifer Thompson  
Accounting Branch Chief