



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3010

February 9, 2010

Mr. Garry Unger  
President and Chief Executive Officer  
1<sup>st</sup> Home Buy & Sell Ltd.  
5315 East 93 Street  
Tulsa, OK 74137

**Re: 1<sup>st</sup> Home Buy & Sell Ltd.  
Schedule 14C  
Filed December 14, 2009  
File No. 0-52936**

Dear Mr. Unger:

We have completed our review of your preliminary information statement on Schedule 14C and related filings and have no further comments at this time.

Sincerely,

Tom Kluck  
Branch Chief

cc: Luis Carillo, Esq.  
Via facsimile (619) 330-1888