



DIVISION OF
CORPORATION FINANCE

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

Mr. David Briones
Principal Financial Officer
Clear-Lite Holdings, Inc.
102 NE 2nd Street #400
Boca Raton, Florida 33432-3908

February 22, 2010

RE: **Clear-Lite Holdings, Inc.**
 Form 10-K for the year ended July 31, 2009
 Filed November 16, 2009
 File No. 0-52877

Dear Mr. Briones:

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

Sincerely,

Larry Spigel
Assistant Director