

# THE SOURLIS LAW FIRM

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## **VIA OVERNIGHT MAIL**

October 25, 2007

Securities and Exchange Commission  
SEC Headquarters  
Division of Corporate Finance  
Mail Stop # 3561  
100 F Street, NE  
Washington, DC 20549

**RE: Rootlevel Holdings, Inc. – Form 1-A Filing**

Division of Corporate Finance,

On behalf of our client, Rootlevel Holdings, Inc., please find enclosed for immediate filing pursuant to Regulation A, one (1) original and six (6) copies of the Issuer Registration Statement on Form 1-A.

Please acknowledge receipt of the enclosed by stamping the attached copy of this letter and returning the same to the undersigned in the enclosed, self-addressed stamped envelope.

If you have any questions or comments, please do not hesitate to contact me at (732) 530-9007.

Very truly yours,

The Sourlis Law Firm



Virginia K. Sourlis, Esq.

Enclosures

