



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 6, 2008

Maurice Katz
President and CEO
Murals by Maurice, Inc.
295 Northwest 89th Ave.
Coral Springs, FL 33071

Re: Murals by Maurice, Inc.
Amendment No. 2 to Form 10-12G
Filed July 31, 2008
File No. 000-53272

Dear Mr. Katz:

We have completed our review of your Form 10-12G and have no further comments at this time.

Sincerely,

/s/ Jay Knight

for Robert Bartelmes
Senior Financial Analyst

cc: by facsimile to (954) 424-2230
R. Chris Cottone, CPA
(Greentree Financial Group, Inc.)