



DIVISION OF
CORPORATION FINANCE

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

June 3, 2013

Mr. Charles Smith, Chief Financial Officer
Specialty Contractors, Inc.
1541 E. Interstate 30, Suite 140
Rockwall, TX 75087

Re: Specialty Contractors, Inc.
Form 8-K
Filed May 17, 2013
Form 8-K/A
Filed May 29, 2013
File No. 333-166057

Dear Mr. Smith:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within five business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 8-K/A Filed May 29, 2013

1. Please obtain and file an Exhibit 16 letter from your former accountant that conforms with the requirements set forth in Item 304(a)(3) of Regulation S-K. If you are unable to obtain this letter, please clearly indicate such in your amendment and update your amended disclosures to explain to your investors why you have not been able to obtain the letter.
2. Please file a correspondence on EDGAR which addresses the acknowledgements requested below.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are

Mr. Charles Smith
Specialty Contractors, Inc.
June 3, 2013
Page 2

in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact me at (202) 551-3732 with any questions.

Sincerely,

/s/ Mindy Hooker

Mindy Hooker
Accountant