



DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

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

February 25, 2016

Stanislav Augustin
President and Chief Executive Officer
Reliant Service Inc.
3 Rabi
Rabi, Czech Republic 34201

**Re: Reliant Service Inc.
Amendment No. 2 to Registration Statement on Form S-1
Filed February 5, 2016
File No. 333-208934**

Dear Mr. Augustin:

We have reviewed your registration statement 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 by amending your registration statement and providing the requested information. 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 registration statement and the information you provide in response to these comments, we may have additional comments.

General

1. Please supplementally provide us with copies of all written communications, as defined in Rule 405 under the Securities Act, that you, or anyone authorized to do so on your behalf, present to potential investors in reliance on Section 5(d) of the Securities Act, whether or not they retain copies of the communications.

Prospectus Cover Page

2. Please revise your disclosure to clarify that because there is no minimum to your offering, if you fail to raise enough capital to commence operations, investors could lose their entire investment and will not be entitled to a refund. Additionally, disclose the minimum number of shares needed to generate sufficient proceeds to enable you to implement your business plan within the next twelve months.

Our Company, page 5

3. Your disclosure in regard to your plan of operation in the United States and the Czech Republic is unclear. Please revise here and in Management's Discussion and Analysis of Financial Condition and Results of Operations to clarify what your plans are in the United States and Czech Republic and the expected allocation of offering proceeds to each.

Summary Financial Information, page 7

4. Certain amounts in the tables do not agree to the financial statements. We noted similar inconsistencies with amounts and report dates on pages 8, 19, and 25. Please revise amounts and report dates throughout the filing to match the financial statements and audit report date.

Risk Factors, page 8

5. Please provide a risk factor pertaining to the difficulty U.S. stockholders would face enforcing judgments against you obtained in U.S. courts or bringing an original action against you in foreign courts. In this regard, we note that all your assets and operations are in the Czech Republic.
6. We note that you have a non-U.S. resident as your sole officer and director. Please include a statement concerning the enforceability of civil liabilities against foreign persons.
7. It appears that your assets, including your cash and cash equivalents, are held in the Czech Republic. Please tell us what consideration you gave to including a risk factor regarding the effect this could have in your company's liquidity.

Dilution, page 15

8. In the fourth full paragraph you disclose net tangible book value of \$15,844 as of October 31, 2015. However, the balance sheet on page F-12 presents a net tangible book value of \$13,518. Please revise the amount disclosed in the fourth full paragraph or advise.
9. Reference is made to the first table which presents a "[p]otential gain to existing shareholder net of offering expenses (\$8,511)" of \$85,152. Please tell us how you computed this amount and why it represents a potential gain to the existing shareholder.

Terms of the Offering, page 17

10. Please state here, as you do in the prospectus cover page, that the offer may be extended at the discretion of the Board of Directors.

Description of Business, page 19

11. Please revise this section to clarify and better describe how your sole officer and director will manage operations in the U.S. In this regard, we note that your current operations are in the Czech Republic and that your sole officer and director only devotes approximately 20 hours per week to your business. The descriptions of your planned business activities in the U.S. should be accompanied by a discussion of how you will achieve your plans in enough detail so that investors can evaluate your business plan.

Services Description, page 20

12. Please discuss how you sold your merchandise to your first customer. In this regard, your disclosure appears to indicate that your products will be displayed and sold on your website, which has not been developed.
13. Please discuss any agreements with suppliers and expand your discussion of the proposed distribution methods for your products. See Item 101(h)(4)(ii) and (v) of Regulation S-K

Government Regulation, page 22

14. As all your operations and assets are presently in the Czech Republic, please further discuss the government regulations in the Czech Republic that impact your operations.

Management's Discussion and Analysis

Liquidity and Capital Resources, page 26

15. We note that you have a verbal agreement with your sole officer and director for a loan. Please file a written description of the agreement. Refer to Item 601(b)(10) of Regulation S-K and Question 146.04 in the Regulation S-K section of our Compliance and Disclosure Interpretations.

Financial Statements

Audited Financial Statements

Report of Independent Registered Public Accounting Firm, page F-2

16. Please revise the first sentence of the first paragraph to refer to the *balance sheet* as of July 31, 2015 rather than the "financial statements" as of July 31, 2015. Please also revise paragraph three to refer the financial position *as of* July 31, 2015 rather than "for the year ended" July 31, 2015. Refer to PCAOB Auditing Standard 3101.08.
17. Please tell us why it is appropriate to include the last two paragraphs of the report. Please also reconsider the need for these paragraphs in your next amendment in light of the

comment below regarding the schedule of operating expenses. In addition, we note the reference to cash basis financial statements in the fourth paragraph. As noted in our letter dated January 19, 2016, Rule 4-01(a)(1) of Regulation S-X requires financial statements to be prepared in accordance with generally accepted accounting principles (GAAP). GAAP requires financial statements to be prepared using accrual basis accounting as opposed to cash basis accounting.

18. Reference is made to the sixth paragraph on page 5 which states that the audit report includes a statement expressing substantial doubt as to your ability to continue as a going concern. No such language is included in the audit report. Further, we note the going concern disclosure in Note 3 on page F-8. Please have your auditor explain to us their consideration of your ability to continue as a going concern and their consideration of including an explanatory paragraph to reflect their conclusion. Refer to PCAOB Auditing Standards 2415 and 3101.11.

Statement of Operations, page F-4

19. Please tell us why no income tax expense was recognized referencing authoritative literature that supports your accounting treatment.
20. Please present basic per share amounts for net income (loss) on the face of your audited and unaudited statements of operations. Refer to ASC 260-10-45-2.

Notes to Financial Statements, page F-7

21. Please tell us your functional currency(ies) and support this determination referencing authoritative literature. Refer to ASC 830-10-45. Please also explain how applying the guidance in ASC 830 impacted your financial statements. In doing so, tell us the currency of your "Cash in Bank" asset. Please also consider adding disclosure in the notes to the financial statements regarding your application of ASC 830.
22. Please disclose revenues attributed to your country of domicile and attributed to all foreign countries in total from which you derive revenues. If revenues attributed to an individual foreign country are material, those revenues shall be disclosed separately. Please also disclose long-lived assets in your country of domicile and located in all foreign countries in total in which you hold assets. If assets in an individual foreign country are material, those assets shall be disclosed separately. Refer to ASC 280-10-50-41.

Schedule of Operating Expenses, page F-11

23. Please tell us your consideration of removing the schedules of operating expenses and separately disclosing depreciation expense and advertising expense in the notes to the financial statements pursuant to ASC 360-10-50-1a and ASC 720-35-50-1b.

Exhibit 23.2

24. The consent refers to a report on cash basis financial statements which is not included in this registration statement. As noted in our letter dated January 19, 2016, Rule 4-01(a)(1) of Regulation S-X requires financial statements to be prepared in accordance with generally accepted accounting principles (GAAP). GAAP requires financial statements to be prepared using accrual basis accounting as opposed to cash basis accounting. Please file a new consent with your next amendment which refers to the report included in the amendment.

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 Act of 1933 and all applicable Securities Act rules require. Since the company and its management are 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.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement, please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Stanislav Augustin
Reliant Service Inc.
February 25, 2016
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You may contact Adam Phippen, Staff Accountant, at (202) 551-3336, or James Allegretto, Senior Assistant Chief Accountant, at (202) 551-3849, if you have questions regarding comments on the financial statements and related matters. Please contact Scott Anderegg, Attorney-Advisor, at (202) 551-3342, or Jennifer López-Molina, Attorney-Advisor, at (202) 551-3792 or me at (202) 551-3264 with any other questions.

Sincerely,

/s/ Jennifer López for

Mara Ransom
Assistant Director
Office of Consumer Products