

Mail Stop 3561

May 30, 2007

Via U.S. Mail and Facsimile

George Lefevre  
Chief Executive Officer  
MotivNation, Inc.  
18101 Von Karman Avenue, Suite 330  
Irvine, California 92612

**RE: MotivNation, Inc.  
Form 10-KSB for the Fiscal Year Ended December 31, 2005  
Form 10-QSB for the quarterly period ended March 31, 2006  
Form 10-QSB for the quarterly period ended June 30, 2006  
Form 10-QSB for the quarterly period ended September 30,  
2006**

**File No. 000-50048**

Dear Mr. Lefevre:

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

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile: Jay Isco, Chief Financial Officer  
1-888-258-6456

