

Mail Stop 6010

April 17, 2007

Mr. James M. Harwell
Acting Chief Financial Officer
Reliability Incorporated
15720 Park Row Suite 500
Houston, TX 77218-8370

**RE: Reliability Incorporated
Form 10-KSB for the year ended December 31, 2005
File No. 0-07092**

Dear Mr. Harwell:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant