

**Reliability Incorporated**P.O. Box 218370  
Houston, Texas 77218-8370

December 12, 2006

To: Mr. Eric Atallah  
Securities and Exchange Commission  
100 F Street, N. E.  
Washington, D.C. 20549

RE: Reliability Incorporated From 10-KSB for the period ending Dec. 31, 2005  
Reliability Incorporated Form 10-QSB for the period ending Sept. 30, 2006  
File No. 0-07092

Dear Mr. Atallah:

We have reviewed your comments and agree with your findings. Accordingly, we will file amendments to our Forms 10-KSB for the period ending December 31, 2005 and our Form 10-QSB for the period ending September 30, 2006 no later than December 18<sup>th</sup>, as requested.

We appreciate your compliance assistance with the applicable disclosure requirements and acknowledge that the company is responsible for the adequacy of the disclosure in its 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.

Sincerely,

James M. Harwell  
Acting Chief Financial Officer  
Reliability Incorporated