



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

Mail Stop 3030

March 31, 2009

Via U.S. Mail

Mr. Larry Edwards
President
Reliability Incorporated
P.O. Box 218690
Houston, TX 77218-8690

**RE: Reliability Incorporated
Item 4.01 Form 8-K
Filed March 16, 2009
File No. 0-07092**

Dear Mr. Edwards:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief