

March 16, 2007

Mail Stop 4561

VIA U.S. MAIL AND FAX 972-380-4795

Mr. Daniel M. Cofall  
Chief Financial Officer  
Harrell Hospitality Group, Inc.  
P.O. Box 260328  
Plano, TX 75026

**RE Harrell Hospitality Group, Inc.**  
**Form 10-K for the year ended September 30, 2006**  
**Filed January 12, 2007**  
**File No. 000-02661**

Dear Mr. Barham:

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

Sincerely,

Robert F. Telewicz  
Senior Staff Accountant