



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

DIVISION OF  
CORPORATION FINANCE

November 17, 2010

Mr. Joseph Cala  
President and Chief Financial Officer  
CALA CORPORATION  
1314 Texas Street, Suite 400  
Houston, Texas 77002

**Re: Cala Corporation**  
**Form 10-KSB for the year ended December 31, 2006**  
**File No. 0-15109**

Dear Mr. Cala:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief