

Mail Stop 3561

May 11, 2007

Via Fax & U.S. Mail

Mr. Michael C. Malota  
Chief Financial Officer  
Two Broadway  
Hamden, Connecticut 06518

**Re: Host America Corporation  
Form 10-K for the year ended June 30, 2006  
Filed November 21, 2006  
File No. 000-16196**

Dear Mr. Malota:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief