



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

March 17, 2008

Mr. Robert A. DeFronzo, Chief Financial Officer  
U. S. Home Systems, Inc.  
405 State Highway 121 Bypass  
Building A, Suite 250  
Lewisville, TX 75067

**Re: U.S. Home Systems, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**File No. 0-18291**

Dear Mr. DeFronzo:

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

If you have any questions regarding these comments, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Anne McConnell, Senior Staff Accountant, at (202) 551-3709 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief