



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

January 15, 2010

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, 2008  
Form 10-Q for the Fiscal Quarter Ended March 31, 2009  
Form 10-Q for the Fiscal Quarter Ended June 30, 2009  
Form 10-Q for the Fiscal Quarter Ended September 30, 2009  
File No. 000-18291**

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 further questions regarding our review of your filings, please direct them to Dale Welcome, Staff Accountant, at (202) 551-3865 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief