

January 4, 2008

Mail Stop 3561

Neil N. Hasson  
Chief Financial Officer  
Regency Affiliates, Inc.  
610 Jensen Beach Boulevard  
Jensen Beach, FL 34957

**RE: Regency Affiliates, Inc.**  
**File No. 001-07949**  
**Form 10-KSB: For the Fiscal Year Ended December 31, 2006**

Dear Mr. Hasson:

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

Sincerely,

Michael Fay  
Branch Chief