



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

October 22, 2008

Mr. Andrew Limpert
Secretary
The Flooring Zone, Inc.
1245 Brickyard Road, Suite 590
Salt Lake City, UT 84106

RE: Form 8-K Item 4.01 filed October 14, 2008
Form 8-K/A Item 4.01 filed October 21, 2008
File #0-52376

Dear Mr. Limpert:

We have completed our review of your Form 8-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 the undersigned at (202) 551-3866.

Sincerely,

Jeffrey Gordon
Staff Accountant