



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 9, 2007

**VIA U.S. MAIL AND FAX (972) 454-8781**

Mr. Craig Holmes  
Chief Financial Officer  
Intervice Inc.  
17811 Waterview Parkway  
Dallas, TX 75252

**RE: Intervice Inc.  
Form 10-K for the Fiscal Year Ended February 28, 2006  
Filed May 15, 2006  
Form 10-Q for the Quarter Ended November 30, 2006  
File No. 1-15045**

Dear Mr. Holmes:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel  
Assistant Director