



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

August 4, 2006

Gary P. Stevens  
Chief Financial Officer  
Coolbrands International Inc.  
4175 Veterans Highway  
Ronkonkoma, New York 11779

**Re: Coolbrands International Inc.**  
**Form 20-F for the Fiscal Year Ended August 31, 2005**  
**Filed February 28, 2006**  
**Form 20-F/A for the Fiscal Year Ended August 31, 2005**  
**Filed July 17, 2006**  
**File No. 000-27476**

Dear Mr. Stevens:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

April Sifford  
Branch Chief

cc: via facsimile  
Nichole Weber  
Blank Rome LLP  
(917) 332-3821