



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

January 8, 2008

Scott Campbell  
President & Chief Financial Officer  
LaSalle Brands Corporation  
7702 E Doubletree Ranch Suite 300  
Scottsdale, Arizona 85258

**Re: LaSalle Brands Corporation**  
**Form 10-KSB for Fiscal Year Ended December 31, 2006**  
**Form 10-QSB for the Period Ended September 31, 2007**  
**File No. 0-21753**

Dear Mr. Campbell:

We have completed our review of your Form 10-KSB 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 Bret Johnson, Staff Accountant, at (202) 551-3753 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief