



DIVISION OF  
CORPORATION FINANCE

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

October 18, 2006

Mr. Lewis Gould, CEO  
Q.E.P. Co., Inc.  
1001 Broken Sound Parkway NW, Suite A  
Boca Raton, FL 33487

**Re: Q.E.P. Co., Inc. File No. 0-21161  
February 28, 2006 Form 10-K filed June 13, 2006**

Dear Mr. Gould:

We have completed our review of your 2/28/06 Form 10-K and related filings and have no further comments at this time.

Sincerely,

Nili Shah  
Accounting Branch Chief