

Mail Stop 3561

May 1, 2007

Lee D. Dodson, Chief Executive Officer
Radale Imports, Inc.
P.O. Box 1990
Rancho Santa Fe, CA 92067

**Re: Radale Imports, Inc.
Form 10-KSB for Fiscal Year Ended
March 31, 2006
File No. 0-49708**

Dear Mr. Dodson:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia L. Jenkins
Senior Assistant Chief Accountant
Office of Emerging Growth
Companies

cc: Lee D. Dodson, CEO
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