

Mail Stop 3561

February 12, 2007

Michael J. Delaney, Chief Executive Officer  
Boulder Capital Opportunities II, Inc.  
P.O. Box 12483  
Chandler, AZ 85248

**Re: Boulder Capital Opportunities II, Inc.  
Form 10-KSB for Fiscal Year Ended  
December 31, 2005  
File No. 0-21847**

Dear Mr. Delaney:

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: Michael J. Delaney, CEO  
Boulder Capital Opportunities II, Inc.  
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