



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 5, 2007

Via U.S. Mail and Fax (212) 765-5772

Richard Goldenberg
Chief Financial Officer
EVCi Career Colleges Holding Corp.
1 Van Der Donck Street
2nd Floor
Yonkers, NY 10701

**RE: EVCi Career Colleges Holding Corp.
Form 10-K/ A2 for the fiscal year ended December 31, 2005
Filed May 15, 2006**

**Form 10-Q for the quarters ended through September 30, 2006
File No. 1-14827**

Dear Mr. Goldenberg:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director