

Mail Stop 6010

July 28, 2006

Via Facsimile and U.S. Mail

Mr. Edwin A. Reilly
President and Chief Executive Officer
Bellacasa Productions, Inc.
237 Cedar Hill Street, Suite 4
Marlborough, MA 01752

**Re: Bellacasa Productions, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2005
Form 10-QSB as of March 31, 2006
File No. 000-49707**

Dear Mr. Reilly:

We have reviewed the above documents and have the following additional comments. We have limited our review to only your financial statements and related disclosures and will make no further review of your documents. Where indicated, we think you should revise future documents in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as possible in your explanations. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-KSB/A for the Year Ended December 31, 2005

Financial Statements, page F-1

1. We note that you restated the financial statements for 2004 to present the historical operating results, changes in equity and cash flows of the accounting acquirer and to reflect the affect of the recapitalization on loss per share for that year. Please expand the notes to financial statements to present clear and complete disclosure about the nature and effects of the changes to the previously issued financial statements. Refer to SFAS 154. The changes should also be referenced in the auditor's report.

Report of Independent Registered Public Accounting Firm, page F-2

2. We note that the audit opinion references the work of other auditors for certain periods included in the cumulative consolidated statements of operations, stockholders' equity and cash flows. Either revise to have your current auditor opine on the full cumulative period or revise to include the separate report of the other auditors. Refer to Item 310 of Regulation S-B and Article 2-05 of Regulation S-X. Please note that if you elect to include the audit report of the predecessor auditor in the 10-KSB, the consent of that auditor should appear in any registration statement incorporating the Form 10-KSB.

Balance Sheet, page F-3

3. We note your response to prior comment seven. Please tell us how you determined that the \$140,000 prepayment is not impaired. We see that the amount represents three years of purchase commitment. No date has been set for the manufacture or delivery of the product; and, you have not yet determined the intended use for the product. Please be detailed and specific.

Statement of Stockholders' Equity, page F-5

4. We see that 13.7 million shares were issued in 2003 in a transaction captioned "Shares issued due to realignment of ownership." Please add disclosure that explains the nature of this transaction and the rationale in GAAP for the accounting.

Note 10 – Stockholders' Equity

Stock Issued for Services

5. We note in your response to prior comment 11 that the fair values of your common stock in September and October 2004 and in May and June 2005 were determined based on cash sales of your common stock. In light of the significant increase in per share cash prices realized on equity sales between September 2004 and May 2005, please further explain why you believe the fair value of your common shares had not increased from \$0.0375 as of February 2005. That is, further explain why the amount recognized upon issuance of the 600,000 shares for services is appropriate.

Item 8A – Controls and Procedures

6. We see that you are amending the Form 10-KSB as of and for the year ending December 31, 2005 to include the financial statements of the accounting acquirer for the periods required by Regulation S-B. In light of the apparent error in the originally filed Form 10-KSB, tell us how you are able to conclude that disclosure controls and procedures are effective at December 31, 2005. Please note that any material weaknesses in internal control should be identified and described under Controls and Procedures, including accompanying disclosure of remediation efforts. Please further advise and revise as necessary.

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As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. When sending supplemental information regarding this filing, please include the following ZIP+4 code in our address: 20549-6010. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

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You may contact Lynn Dicker at (202) 551-3616 or me at (202) 551-3605 if you have questions regarding comments on the financial statements and related matters. In this regard, do not hesitate to contact Brian Cascio, Accounting Branch Chief, at (202) 551-3676.

Sincerely,

Gary Todd
Reviewing Accountant