

Mail Stop 6010

October 20, 2006

Mr. Marshall Serman  
President and Chief Executive Officer  
Bellacasa Productions, Inc.  
68 Phillips Beach Avenue  
Swampscott, MA 01907

**Re: Bellacasa Productions, Inc.  
Form 10-KSB for the fiscal year ended December 31, 2005  
Filed March 31, 2006  
File No. 000-49707**

Dear Mr. Serman:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant