

MAIL STOP 3561

March 13, 2007

Mr. Albert Abdouline  
President  
Victoria Industries, Inc.  
551 Fifth Avenue, Suite 601  
New York, NY 10017

**Re: Victoria Industries, Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2005**  
**File No. 000-31683**

Dear Mr. Abdouline:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Emerging Growth Companies