



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
WASHINGTON, D.C. 20549-7010

May 15, 2006

Mr. Jeffrey M. Gorden
Chief Financial Officer
BAB, Inc.
500 Lake Cook Road, Suite 475
Deerfield, Illinois 60015

Re: BAB, Inc.
Form 10-KSB for Fiscal Year Ended November 30, 2005
Filed February 28, 2006
File No. 0-31555

Dear Mr. Gorden:

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

Sincerely,

April Sifford
Branch Chief