



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

April 23, 2008

Mr. Ari Markow  
President  
Pride Business Development Holdings, Inc.  
1230 Calle Suerte  
Camarillo, CA 93012

**Re: Pride Business Development Holdings, Inc.**  
**Form 10-KSB for the Fiscal Year Ended December 31, 2005**  
**Filed June 1, 2006**  
**Form 10-QSB for the Quarterly Period Ended March 31, 2006**  
**Filed July 14, 2006**  
**Form 10-QSB for the Quarterly Period Ended June 30, 2006**  
**Filed August 23, 2006**  
**File No. 0-51107**

Dear Mr. Markow:

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

Sincerely,

Jennifer Thompson  
Accounting Branch Chief