

Mail Stop 3561

April 2, 2007

Via Fax & U.S. Mail

T. Alan Walls, Chief Financial Officer and Secretary
Bad Toys Holdings, Inc
2344 Woodridge Avenue
Kingsport, Tennessee, 37664

**Re: Bad Toys Holdings, Inc.
 Form 10-KSB/A Amendment 2 for the year ended December 31, 2005
 Filed October 25, 2006
 File No. 000-50059**

Dear Mr. Walls:

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

Sincerely,

David R. Humphrey
Branch Chief- Accountant