

Mail Stop 3561

April 18, 2007

Brian Shenkman  
Chief Executive Officer  
W Candy, Inc  
10550 Pebble Cove Lane  
Boca Raton, FL 33436

**RE: W Candy, Inc**  
**Form 10-KSB for the Year December 31, 2005 filed June 20, 2006**  
**File No. 333-103363**

Dear Mr. Shenkman:

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

Sincerely,

Michael Moran  
Branch Chief