



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

April 29, 2008

Mr. James M. Price  
Chief Executive Officer  
Benacquista Galleries, Inc.  
6870 La Valle Plateada Rancho  
Santa Fe, California 92067

**Re: Benacquista Galleries, Inc.**  
**Form 10-KSB for the Fiscal Year Ended September 30, 2005**  
**Filed January 13, 2006**  
**File No. 0-51107**

Dear Mr. Price:

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

Sincerely,

Jennifer Thompson  
Branch Chief