

Mail Stop 3561

July 12, 2007

Mr. Clive Barwin  
President, CEO and Secretary  
Melt, Inc.  
22912 Mill Creek Dr., Suite D  
Laguna Hills, CA 92653

**Re: Melt, Inc.**  
**Form 10-KSB for the Fiscal Year Ended December 31, 2006**  
**Filed March 30, 2007**  
**Form 10-KSB for the Fiscal Year Ended December 31, 2005**  
**Filed March 30, 2006**  
**File No. 333-109990**

Dear Mr. Barwin:

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

Sincerely,

William Choi  
Accounting Branch Chief