

MAIL STOP 3561

January 22, 2009

Mr. Carmine Catizone
President and Chief Executive Officer
Creative Beauty Supply of New Jersey Corporation
380 Totowa Road
Totowa, NJ 07512

**Re: Creative Beauty Supply of New Jersey Corporation
Form 10-K for the Fiscal Year Ended
December 31, 2007
File No. 000-50773**

Dear Mr. Catizone:

We issued comments to you on the above captioned filing(s) on December 18, 2008. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by February 5, 2009 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by February 5, 2009, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing(s), consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>

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Please contact Raj Rajan, Staff Accountant, at (202) 551-3388 or Brian K. Bhandari, Branch Chief, at (202) 551- 3390 if you have questions.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services