

Mail Stop 3561

February 6, 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-KSB for the Fiscal Year Ended  
December 31, 2007  
File No. 000-50773**

Dear Mr. Catizone:

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

Sincerely,

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