

MAIL STOP 3561

February 2, 2007

Mr. Phillip E. Zegarelli
President
Voorhees Acquisition Corp.
100 Ring Road, Suite 500
Garden City Plaza
Garden City, NY 11530

**Re: Voorhees Acquisition Corp.
Form 10-KSB for Fiscal Year Ended December 31, 2005
Filed January 27, 2006
File No. 000-51045**

Dear Mr. Zegarelli:

We issued comments to you on the above captioned filing(s) on March 20, 2006. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by February 16, 2007 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 16, 2007, 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>

Phillip E. Zegarelli
Voorhees Acquisition Corp.
February 2, 2007
Page 2

Please contact Brian K. Bhandari, Branch Chief, at (202) 551-3390 or me at (202) 551-3871 if you have questions.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Emerging Growth Companies