

July 27, 2006

Mail Stop 4561

Earl T. Shannon

President

**Salty's Warehouse, Inc.**

140 Royal Palm Way, Suite 300

Fort Lauderdale, FL 33316

**Re: Salty's Warehouse, Inc.  
Registration Statement on Form SB-2  
Amendment No. 3 filed July 24, 2006  
Registration No. 333-130707**

Dear Mr. Shannon:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In these comments, we may ask you to provide us with additional information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Legal Opinion

1. We note that in response to our prior comment 2 you have removed references to your opinion that was limited to the State of California, however, counsel must expressly opine on the corporate laws of the jurisdiction of incorporation of the registrant, in this case, Florida. Please revise your opinion accordingly.

Earl T. Shannon  
**Salty's Warehouse, Inc.**  
July 27, 2006  
Page 2

Audited Financial Statements

2. The accompanying footnotes to the audited financial statements were excluded from this amendment. Please amend to include this information.

\* \* \*

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your response to our comments and provides any requested additional information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

You may contact Kelly McCusker at 202-551-3433 or Cicely Lucky, Accounting Branch Chief, at 202-551-3413 if you have questions regarding comments on the financial statements and related matters. Please contact Charito A. Mittelman at 202-551-3402 or me at 202-551-3495 with any other questions.

Sincerely,

Elaine Wolff  
Branch Chief

cc (*via facsimile*): Ruba Qashu, Esq.