

Mail Stop 3561

May 17, 2007

Phillip E. Koehnke, President  
Action Fashions, Ltd.  
P.O. Box 235472  
Encintas, CA 92024

**Re: Action Fashions, Ltd.  
Registration Statement on Form 10-SB  
Filed January 24, 2007  
File No. 0-52413**

Dear Mr. Koehnke:

We have completed our review of the above filing and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director