

Mail Stop 3561

October 20, 2006

Patricia Castillo, Chief Executive Officer
Craft College Inc.
1950 Stemmons Freeway, Suite 5001
Dallas Texas, 75207

**Re: Craft College Inc.
 Amendment No. 1
 Registration Statement on Form SB-2
 Filed October 4, 2006
 File No. 333-135661**

Dear Ms. Castillo:

We have limited our review of your filing to the issue addressed in our July 18, 2006 letter, and have no further comment.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

Patricia Castillo, Chief Executive Officer
Craft College Inc.
October 20, 2006
Page 2

- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please contact Goldie B. Walker, Financial Analyst, at (202) 551-3234 or me at (202) 551-3790 with any particular question you may have.

Sincerely,

John D. Reynolds
Assistant Director
Office of Emerging Growth Companies

Patricia Castillo, Chief Executive Officer
Craft College Inc.
October 20, 2006
Page 3

cc: Business Filings Incorporated
136 East South Temple, Suite 2100
Salt Lake City, UT 84111

Conrad C. Lysiak, Esq.
601 West First Avenue, Suite 503
Spokane, Washington 99201