

Mail Stop 3561

August 28, 2008

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

**Re:    Craft College Inc.  
      Form 10-KSB for the year ended December 31, 2007  
      File No. 333-135661**

Dear Ms. Castillo:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief