

Via Facsimile and U.S. Mail  
Mail Stop 6010

September 15, 2008

Freedom 5, Inc.  
Attn: Virginia K. Sourlis, Chief Executive Officer, President,  
and Chief Financial Officer  
2 Bridge Avenue  
Red Bank, NJ 07701

**Re: Freedom 5, Inc.**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**Form 10-QSB for the Period Ended March 31, 2008**  
**File No. 000-52113**

Dear Ms. Sourlis:

We have completed our review of your Form 10-KSB and have no further comments at this time.

Sincerely,

Carlton Tartar  
Branch Chief