

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 15, 2008

SRKP 14, Inc.  
Attn: Anthony Pintsopoulos, Principal Financial Officer  
4737 North Ocean Drive, Suite 207  
Lauderdale by the Sea, FL 33308

**Re: SRKP 14, Inc.**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**File No. 000-52104**

Dear Mr. Pintsopoulos:

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

Sincerely,

Carlton Tartar  
Branch Chief