

Mail Stop 3561

October 27, 2006

Scott Landow, Chief Executive Officer  
Bond Laboratories, Inc.  
777 S. Highway 101, Suite 215  
Solana Beach, CA 92075

**Re: Bond Laboratories, Inc.  
Amendment No. 2 to the  
Registration Statement on Form SB-2  
Filed October 13, 2006  
File No. 333-137170**

Dear Mr. Landow:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

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1. We note that you have not adjusted your disclosures throughout your registration statement to reflect the revised amounts presented in your financial statements. For example, we noted inconsistencies in the summary of financial data, risk factors, comparative data and results of operations. Please revise accordingly. Additionally, please revise earnings per share data for the year ended December 31, 2005.

2. We read your response to comment 2 of our letter dated October 11, 2006; however the correction of an error in previously issued financial statements is not an accounting change. Accordingly, please revise your financial statements to reflect that they have been restated. Refer to the guidance of APB 20 and SFAS 154, paragraphs 25 and 26.

3. Your attention is directed to Item 310(g) of Regulation S-B and the need for updated financial statements. Also, please provide a currently dated consent with any amendment to the registration statement.

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As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

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;
- 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.

You may contact Blaise Rhodes at (202) 551-3774 or Hugh West at (202) 551-3872 if you have questions regarding comments on the financial statements and related matters. Please contact Goldie B. Walker at (202) 551-3234 or me at (202) 551-3790 with any other questions.

Scott Landow, Chief Executive Officer  
Bond Laboratories, Inc.  
October 26, 2006  
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Sincerely,

John D. Reynolds  
Assistant Director  
Office of Emerging Growth Companies

cc: Mr. Joseph I. Emas  
1224 Washington Avenue  
Miami Beach, FL 33139