

Mail Stop 3561

January 26, 2010

Richard A. Rappaport
President
SRKP 15, Inc.
4737 North Ocean Drive
Suite 207
Lauderdale by the Sea, FL 33308

**Re: SRKP 15, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2008
Filed March 11, 2009
File No. 000-52931**

Dear Mr. Rappaport,

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

Sincerely,

Brian K. Bhandari
Accounting Branch Chief
Office of Beverages, Apparel and
Health Care Services