



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 13, 2014

Via E-mail

Joey Chancis  
Chief Executive Officer  
Joey New York, Inc.  
Trump Tower 1, 16001 Collins Ave. #3202  
Sunny Isles Beach, FL 33160

**Re: Joey New York, Inc.  
Form 8-K  
Filed May 16, 2014  
Amendment No. 1 to Form 8-K  
Filed May 29, 2014  
File No. 333-180954**

Dear Mr. Chancis:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. 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 the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Blaise A. Rhodes

Blaise A. Rhodes  
Senior Staff Accountant  
Office of Beverages, Apparel and  
Mining