Mr. Michael P. Frawley Chief Executive Officer Frawley Corporation 5737 Kanan Rd PMB 188 Agoura Hills, CA 91301

Re: Frawley Corporation

Form 10-KSB for the Fiscal Year Ended December 31, 2005 Form 10-QSB for the Quarterly Period Ended March 31, 2006 Form 10-QSB for the Quarterly Period Ended June 30, 2006 File No. 1-06436

Dear Mr. Frawley:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Robert F. Telewicz, Jr. Senior Staff Accountant