



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

Mail Stop 3561

September 10, 2007

Mr. Michael E. Recca  
Interim Chief Executive Officer  
Harvey Electronics, Inc.  
205 Chubb Avenue  
Lyndhurst, NJ 07071

**Re: Harvey Electronics, Inc.**  
**Form 10-K for the Fiscal Year Ended October 28, 2006**  
**Filed January 26, 2007**  
**Form 10-Q for the Quarterly Period Ended April 28, 2007**  
**Filed June 18, 2007**  
**File No. 1-4626**

Dear Mr. Recca:

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

Sincerely,

William Choi  
Branch Chief