



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