

Mail Stop 4561

May 8, 2006

Mr. Melvin S. Cook
Chairman and President
Holobeam, Inc.
217 First Street
P.O. Box 287
Ho-Ho-Kus, NJ 07423

**Re: Holobeam, Inc.
Item 4.02 Form 8-K
Filed May 1, 2006
File No. 0-03385**

Dear Mr. Cook:

We have completed our review of your Item 4.02 Form 8-K and do not, at this time, have any further comments.

Sincerely,

Steven Jacobs
Accounting Branch Chief