



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

March 22, 2007

By U.S. Mail

Mr. Anthony Christon
Chief Financial Officer
Jaclyn Inc.
635 59th Street
West New York, NJ 07093

Re: Jaclyn, Inc.
Form 10-K for the year ended June 30, 2006
Filed September 28, 2006
File No. 1-5863

Dear Mr. Christon:

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

Sincerely,

Michael Moran
Branch Chief Accountant