

Mail Stop 3561

November 6, 2007

Via U.S. Mail and Facsimile

Salvatore L. Bando  
President and Chief Executive Officer  
The Middleton Doll Company  
1050 Walnut Ridge Drive  
Hartland, Wisconsin 53029

RE: The Middleton Doll Company  
Form 10-KSB for the fiscal year ended December 31, 2006

**File No. 033-51406**

Dear Mr. Bando:

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

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile: Craig R. Bald, Vice President Finance and Chief Financial Officer  
(262)369-7998