



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

May 10, 2007

By US Mail and Facsimile

Mr. Bryan J. Merryman
Chief Financial Officer
Rocky Mountain Chocolate Factory, Inc.
265 Turner Drive
Durango, CO 81303

**Re: Rocky Mountain Chocolate Factory, Inc.
Form 10-K for the Fiscal Year Ended February 28, 2006
Filed May 5, 2006
Form 10-Q for the Quarter November 30, 2006
Filed January 5, 2007
File No. 0-19514**

Dear Mr. Merryman:

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

Sincerely,

Karl Hiller
Branch Chief