

Mail Stop 3561

January 24, 2008

Via Fax & U.S. Mail

Ms. Claudia Zaman  
Chief Financial Officer  
27430 Riverside Lane  
Valencia, CA 91354

**Re: Crown Partners, Inc.  
Form 10-KSB for the year ended December 31, 2006  
Filed April 17, 2007  
File No. 033-11986-LA**

Dear Ms. Zaman:

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

Sincerely,

Linda Cvrkel  
Branch Chief