

Mail Stop 3561

May 15, 2007

Via Fax & U.S. Mail

Mr. Barry Reichman, Chief Executive Officer
Multi-Media Tutorial Services, Inc.
1214 East 15th Street
Brooklyn, New York 11230

**Re: Multi-Media Tutorial Services, Inc.
Form 10-KSB for the fiscal year ended February 28, 2006
Filed June 15, 2006
File No. 000-25758**

Dear Mr. Reichman:

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