



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

July 31, 2007

Mr. Anthony Merante  
Chief Financial Officer  
Brooklyn Cheesecake & Desserts Company, Inc.  
20 Passaic Avenue  
Fairfield, New Jersey 07004

**Re: Brooklyn Cheesecake & Desserts Company, Inc.  
Form 10-KSB for Fiscal Year Ended December 31, 2005  
File No. 001-13984**

Dear Mr. Krenek:

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

Sincerely,

Jill S. Davis  
Branch Chief