

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 4, 2007

Mr. Peter J. Prygelski, III  
21<sup>st</sup> Century Holding Company  
3661 West Oakland Park Blvd. Suite 300  
Lauderdale Lakes, FL 33311

**Re: 21<sup>st</sup> Century Holding Company  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed March 16, 2007  
File No. 0-25001**

Dear Mr. Prygelski:

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

Sincerely,

Joel Parker  
Accounting Branch Chief