

March 30, 2007

Mail Stop 4561

Mr. Joseph J. Wallace
Chief Financial Officer
Collectors Universe, Inc.
1921 E. Alton Avenue
Santa Ana, CA 92705

Re: Collectors Universe, Inc.
Form 10-K for the year ended June 30, 2006
Form 10-Q for the quarter ended September 30, 2006
Form 10-Q for the quarter ended December 31, 2006
File No. 0-27887

Dear Mr. Wallace:

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

Sincerely,

Cicely LaMothe
Accounting Branch Chief