

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0405

May 10, 2007

By US Mail and Facsimile

Mr. Bryan J. Merryman Chief Financial Officer Rocky Mountain Chocolate Factory, Inc. 265 Turner Drive Durango, CO 81303

Re: Rocky Mountain Chocolate Factory, Inc.

Form 10-K for the Fiscal Year Ended February 28, 2006

Filed May 5, 2006

Form 10-Q for the Quarter November 30, 2006

Filed January 5, 2007

File No. 0-19514

Dear Mr. Merryman:

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

Sincerely,

Karl Hiller Branch Chief