February 15, 2006

By Facsimile and U.S. Mail

Mr. Mair Faibish Chief Executive Officer Synergy Brands, Inc. 223 Underhill Blvd. Syosset, NY 11791

Re: Synergy Brands Inc.

Form 10-K/A for Fiscal Year Ended December 31, 2004

Filed April 18, 2005 File No. 0-19409

Dear Mr. Faibish:

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

Sincerely,

Michael Moran Accounting Branch Chief