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February 9, 2006  
*Remitted Via First Class U.S. Mail &  
Telecopier Only at 202-772-9204*

Ms. Beverly Singleton, Esq.  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

RE: **BoysToys.com, Inc.**  
**Our Telephone Discussion Today**  
**Matter of 2004 and 2005 Form 10-KSB**

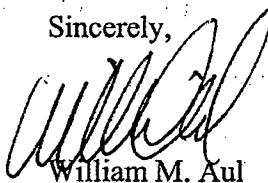
Dear Ms. Singleton:

In accordance with our telephone discussions, you have requested that my client, BoysToys.com, Inc., a Delaware corporation (the "Company"), file its 2005 Form 10-KSB with audited financial statements that are shown on a liquidation basis. I have spoken to my client and they will arrange for the statements to be shown on that basis.

Allow me to confirm here that you agreed today to withdraw your earlier request that the Company amend its 2004 Form 10-KSB with revised statements on a liquidation basis.

If you have any questions or if I can help you in any way, let me know. Thank you again for your kind cooperation.

Sincerely,



William M. Aul

WMA: mds  
cc: Mr. Amato  
file