



DIVISION OF  
CORPORATION FINANCE

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

May 2, 2006

Via US Mail and Facsimile

Ms. Janice Kerti  
Chief Financial Officer  
EGL, Inc.  
15350 Vickery Drive  
Houston, TX 77032

**Re: EGL, Inc.**  
**Form 10-K for the year ended December 31, 2004**  
**Commission File Number: 000-27288**

Dear Ms Kerti:

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

Sincerely,

/s/ David R. Humphrey  
Branch Chief