



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

April 25, 2007

Via Facsimile

Stuart Hettleman
President, Chief Executive Officer
Target Logistics, Inc.
500 Harborview Drive, Third Floor
Baltimore, MD 21230

RE: Target Logistics, Inc.
Form 10-K: For the Year Ended June 30, 2006
File Number: 001-14474

Dear Mr. Hettleman:

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

Sincerely,

Michael Fay
Accounting Branch Chief

cc: Philip J. Dubato, Vice President, Chief Financial Officer