

Mail Stop 4561

September 17, 2008

Mr. Lawrence D. Bain  
Chief Executive Officer  
Prolink Holdings Corp.  
410 S. Benson Lane  
Chandler, Arizona 85224

**Re: Prolink Holdings Corp.  
Form 10-KSB for the Fiscal Year Ended December 31, 2007  
Filed April 15, 2008  
File No. 0-25007**

Dear Mr. Bain:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst  
Accounting Branch Chief