

Mail Stop 3561

June 7, 2006

Mr. Merritt Jesson  
Chief Executive Officer, President  
Pick Ups Plus Inc.  
4360 Ferguson Drive  
Suite 120  
Cincinnati, Ohio 45245

**Re: Pick Ups Plus Inc.  
Form 10-KSB for the Fiscal Year Ended December 31, 2004  
Filed May 13, 2005  
File No. 0-28255**

Dear Mr. Jesson:

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

Sincerely,

William Choi  
Branch Chief