

Mail Stop 4561

March 7, 2006

Mr. Nathan Lapkin  
President  
Bank of America Building  
980 Post Road East, 2nd Fl  
Westport, CT 06880

Re: Wah King Invest Corp  
Form 10-KSB for Fiscal Year Ended July 31, 2005  
Form 10-QSB for Quarter Ended October 31, 2005  
File No. 0-30486

Dear Mr. Lapkin:

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

Sincerely,

Cicely D. Luckey  
Accounting Branch Chief