

Mail Stop 3561

May 4, 2006

**Via U.S. Mail and Fax (647.722.7007)**

Paul Broude  
Principal Financial Officer  
Yak Communications, Inc.  
300 Consilium Place  
Suite 500  
Toronto, Ontario M1H 3G2

**RE:   Forms 10-K and 10-K/A for the fiscal year ended June 30, 2005  
      Filed September 28, 2005, October 28, 2005, and April 21, 2006,  
      respectively, and  
      Forms 10-Q and 10-Q/A for the quarters ended September 30, 2005  
      and December 31, 2005  
      Filed November 14, 2005, February 14, 2006, and April 21, 2006,  
      respectively**

Dear Ms. Proude:

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

Sincerely,

Larry Spigel  
Assistant Director