

Mail Stop 3561

April 3, 2008

Via Fax & U.S. Mail

Mr. Jesse Dobrinsky
Chairman and Chief Executive Officer
Cargo Connection Logistics Holding, Inc.
600 Bayview Avenue
Inwood, New York 11096

**Re: Cargo Connection Logistics Holding, Inc.
Form 10-KSB
Filed April 4, 2007
File No. 0-28223**

Dear Mr. Dobrinsky:

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

Sincerely,

Linda Cvrkel
Branch Chief