

Mail Stop 3561

January 31, 2008

By Facsimile and U.S. Mail

Mr. Dwight Webb
President and Chief Executive Officer
Euoko, Inc.
837 West Hastings Street, Suite 314
Vancouver, British Columbia, Canada V6C 3N6

Re: Euoko, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2006
Forms 10-QSB for the Fiscal Quarters Ended March 31, 2007 and
June 30, 2007
Form 10-QSB/A for the Fiscal Quarter Ended September 30, 2007
File No. 0-51163

Dear Mr. Webb:

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

Sincerely,

Michael Moran
Accounting Branch Chief