



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

December 13, 2011

Amee Han Lombardi
President and Treasurer
Han Logistics, Inc.
3889 Vistacrest Drive
Reno, NV 89509

**Re: Han Logistics, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2010
Filed March 31, 2011
File No. 000-52273**

Dear Ms. Han Lombardi:

We issued comments to you on the above captioned filing on November 10, 2011. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by December 28, 2011 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by December 28, 2011, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Jennifer Monick, Senior Staff Accountant, at (202) 551-3295, Stacie Gorman, Attorney Advisor, at 202-551-3585, Duc Dang, Attorney Advisor, at 202-551-3386, or the undersigned at (202) 551-3438 if you have questions.

Sincerely,

/s/ Kevin Woody

Kevin Woody
Branch Chief