

Mail Stop 3561

July 16, 2007

BY U.S. Mail and via Facsimile

Mr. Bruce Littell
Chief Executive Officer and Chief Financial Officer
LOGISTICAL SUPPORT, INC.
19734 Dearborn Street
Chatsworth, California 91311

Re: Logistical Support, Inc.
Form 10-KSB for fiscal year ended December 31, 2006
File No. 0-50222

Dear Mr. Littell:

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

Sincerely,

David R. Humphrey
Branch Chief