



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

May 21, 2008

Via Fax & U.S. Mail

Mr. Seid Sadat  
Chief Financial Officer  
Transnational Automotive Group, Inc.  
21800 Burbank Blvd., Suite #200  
Woodland Hills, CA 91367

**Re: Transnational Automotive Group, Inc.  
Form 10-KSB for the year ended February 28, 2007  
File No. 000-33149**

Dear Mr. Sadat:

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

Sincerely,

David R. Humphrey  
Branch Chief