

October 5, 2006

Mail Stop 3561

David Koontz  
Chief Financial Officer  
Wako Logistics Group, Inc.  
200 E. Howard Avenue, Unit 232  
Des Plaines, IL 60018

**RE: Wako Logistics Group, Inc.**  
**File No. 333-113564**  
**Form 10-KSB: For the Fiscal Year Ended December 31, 2005**

Dear Mr. Koontz:

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

Sincerely,

Michael Fay  
Branch Chief