



DIVISION OF
CORPORATION FINANCE

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

May 27, 2009

David Koontz
Chief Financial Officer
WLG Inc.
920 East Algonquin Road, Suite 120
Schaumburg, IL 60173

Re: WLG Inc.
Form 10-K: For the fiscal year ended December 31, 2008
Commission file number: 333-113564

Dear Mr. Koontz:

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

Sincerely,

Lyn Shenk
Branch Chief