



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

DIVISION OF
CORPORATION FINANCE

January 18, 2011

Louis S. Friedman
Chief Executive Officer
Wes Consulting, Inc.
2745 Bankers Industrial Drive
Atlanta, GA 30360

**Re: WES Consulting, Inc.
Amendment No. 3 to Preliminary Information Statement on
Schedule 14C
Filed January 3, 2011
File No. 000-53314**

Dear Mr. Friedman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Tom Kluck
Branch Chief