

Mail Stop 3561

October 6, 2008

Mr. Rowland Day
Chief Executive Officer
Promotions on Wheels Holdings, Inc.
1 Hampshire Court
Newport Beach, California 92660

**Re: Promotions on Wheels Holdings, Inc.
Form 10-KSB for the year ended December 31, 2007
File No. 333-140378**

Dear Mr. Day:

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

Sincerely,

Linda Cvrkel
Branch Chief