



DIVISION OF CORPORATION FINANCE
MAIL STOP 7010

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

August 23, 2006

Mr. Paul R. Slack
Secretary
b-Fast Corp.
660 Newtown-Yardley Road
Newtown, Pennsylvania 18940

**Re: b-Fast Corp.
Preliminary Proxy Statement on Schedule 14A
Filed August 21, 2006
File No. 01-10190**

Dear Mr. Slack:

We have limited our review of the above filings to only the areas upon which we have issued comments. Where indicated, we think you should revise your documents in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Preliminary Proxy Statement on Schedule 14A

Proposal 2: Sale of Mineral Claims

1. We note that you seek to ratify the sale of your last remaining Fixed Base Operation to Avflight Harrisburg Corporation. This appears to constitute a sale of all or substantial part of the Company's assets within the meaning of paragraph (a)(4) of Item 14 of Schedule 14A. As such, the preliminary proxy statement must include all of the information specified by Item 14, including a summary term sheet. In addition, in the context of a material disposition of assets, the historical financial statements of the seller, in addition to pro forma financial statements meeting the requirements of Item 310 of Regulation S-B, are typically necessary to inform shareholders of the scope of the transaction and its effect on the company. Please amend your information statement to provide all of the

information required by Item 14 or tell us why you are not required to include such information.

Closing Comments

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please contact Jason Wynn at (202) 551-3756 or, in his absence, me at (202) 551-3685 with any questions. Direct all correspondence to the following ZIP code: 20549-7010.

Sincerely,

Tangela S. Richter
Branch Chief

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cc: J. Wynn

via facsimile
Christopher M. Cicconi
Stevens & Lee P.C.
(717) 234-1099