

**MAIL STOP 3561**

February 23, 2007

Mr. Christopher Astrom, CEO  
Capital Solutions I, Inc.  
One N.E. First Avenue, Suite 306  
Ocala, Florida 34470

**Re: Capital Solutions I, Inc**  
**Form 10-KSB for Fiscal Year Ended May 31, 2006**  
**Form 10-KSB for Fiscal Year Ended May 31, 2005**  
**File Number 000-09879**

Dear Mr. Astrom:

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

Sincerely,

Terence O'Brien  
Branch Chief, Office of  
Emerging Growth Companies