

Mail Stop 6010

December 13, 2007

Mr. Monte B. Tobin
Chief Executive Officer
Mach One Corporation
6430 Congress Drive
West Bend, Wisconsin 53095

Re: Mach One Corporation
Registration Statement on Form SB-2
Amendment no.1 filed December 7, 2007
File No. 333-146744

Dear Mr. Tobin:

This is to advise you that a preliminary review of the above amendment to the registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of the form. In this regard, we note the amendment filed December 7, 2007, and signed and dated October 14, 2007, and October 15, 2007, respectively, does not contain updated interim financial statements and related disclosures. For this reason, we will not perform a detailed examination of the amendment, and we will not issue any comments because to do so would delay the review of other disclosure documents that do not appear to contain comparable deficiencies.

You are advised that we will not recommend acceleration of the effective date of the registration statement and that, should the registration statement become effective in its present form, we would be required to consider what recommendation, if any, we should make to the Commission.

We suggest that you consider submitting a substantive amendment to correct the deficiencies or a request for withdrawal of the filing.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: David C. Thomas, Esq.
Pryor Cashman LLP
410 Park Avenue, 10th Floor
New York, New York 10022