Mail Stop 3561

September 6, 2007

Via Facsimile and U.S. Mail 269-695-7458

Mark K. Patterson Chief Financial Officer and Director Express-1 Expedited Solutions, Inc. 429 Post Road Buchanan, MI 49107

## Re: Express-1 Expedited Solutions, Inc. File No: 0-49606 Form 10-K: For the year ended December 31, 2006

Dear Mr. Patterson:

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

Sincerely,

Michael Fay Branch Chief