

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

June 24, 2010

Mr. Cornelius Hofman, President Way Cool Imports, Inc. 5555 North Star Ridge Way Star, Idaho 83669

Re: Way Cool Imports, Inc. Form 10-12G

File No. 000-53913

Dear Mr. Hofman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler Assistant Director