

November 15, 2006

Pamela A. Long
Assistant Director
Division of Corporation Finance
Securities and Exchange Commission
100 F Street NE
Washington, D.C. 20549-7010

**Re: Willdan Group, Inc.
Registration Statement on Form S-1
Registration File No. 333-136444**

Dear Sir/Madam:

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby join in the request of Willdan Group, Inc. for acceleration of the effective date of the above-named Registration Statement so that it becomes effective at 4:00 p.m., Eastern Time, on November 20, 2006, or as soon as possible thereafter.

Very truly yours,

WEDBUSH MORGAN SECURITIES INC.

By: /s/ Jonathan S. Howe

Name: Jonathan S. Howe

Title: Managing Director
