

SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Order Granting the Application of The Washtenaw Group, Inc. to Withdraw its Common Stock, \$.01 par value, from Listing and Registration on the American Stock Exchange LLC File No. 1-31795

February 14, 2006

On January 11, 2006, The Washtenaw Group, Inc., a Michigan corporation ("Issuer"), filed an application with the Securities and Exchange Commission ("Commission"), pursuant to Section 12(d) of the Securities Exchange Act of 1934 ("Act")¹ and Rule 12d2-2(d) thereunder,² to withdraw its common stock, \$.01 par value ("Security"), from listing and registration on the American Stock Exchange LLC ("Amex"). Notice of such application requesting comments was published in the Federal Register on January 23, 2006.³ The Commission received one comment letter on the application.⁴ As discussed below, after careful consideration of the comment received, the Commission is granting the application.

On January 6, 2006, the Board of Directors ("Board") of the Issuer approved resolutions to withdraw the Security from listing and registration on Amex. The Issuer stated that the Board authorized the Issuer to take all actions necessary to voluntarily delist and deregister the Security from Amex because the Board approved, on December 2, 2005, to discontinue mortgage loan production operations, and the Board wishes to ease the financial burden associated with compliance with filing periodic reporting requirements under the Act, particularly the enhanced audit and governance standards of the Sarbanes-Oxley Act of 2002.

¹ 15 U.S.C. 78l(d).

² 17 CFR 240.12d2-2(d).

³ See Securities Exchange Act Release No. 53118 (January 13, 2006), 71 FR 3567.

⁴ See comment letter from Larry K. Rowin, dated February 7, 2006.

The Issuer stated in its application that it has met the requirements of Amex Rule 18 by complying with all applicable laws in effect in the State of Michigan, in which it is incorporated, and providing written notice of withdrawal to Amex. The Issuer's application relates solely to withdrawal of the Security from listing on the Amex and from registration under Section 12(b) of the Act,⁵ and shall not affect its obligation to be registered under Section 12(g) of the Act.⁶

The Commission, having considered the facts stated in the application and having due regard for the public interest and protection of investors, orders that the application be, and it hereby is, granted, effective at the opening of business on February 15, 2006.⁷

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁸

Nancy M. Morris
Secretary

⁵ 15 U.S.C. 781(b).

⁶ 15 U.S.C. 781(g).

⁷ As noted earlier, the Commission received one comment letter regarding the Issuer's application. See note 4, supra. The Commission has considered the comment letter. The Commission is satisfied that the Issuer's application is consistent with the requirements of Rule 12d2-2 under the Act. See 17 CFR 240.12d2-2. The Issuer has set forth a description of the Security involved together with a statement of all material facts relating to the reasons for withdrawal or striking from listing and registration and has set forth the steps taken by the Issuer to comply with the rules of Amex governing the delisting of securities.

⁸ 17 CFR 200.30-3(a)(1).