

Mail Stop 4561

November 1, 2007

Timothy J. Connolly
109 North Post Oak Lane
Suite 422
Houston, TX 77024

Re: Turnaround Partners Inc
Form 10-KSB for Fiscal Year Ended December 31, 2006
Form 10-QSB for Fiscal Quarter Ended March 31, 2007 and June 30,
2007
File No. 000-28606

Dear Mr. Connolly:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

You may contact Yolanda Crittendon, Staff Accountant, at (202) 551-3472 or the undersigned at (202) 551-3498 if you have questions.

Sincerely,

Linda VanDoorn
Senior Assistant Chief Accountant