

Mail Stop 3561

September 26, 2008

Mrs. Glynis M. Hendrickson  
Chief Financial Officer  
Mirencos, Inc.  
206 May Street  
Radcliffe, Iowa 50230

**Re: Mirencos, Inc.**  
**Form 10-KSB for the year ended December 31, 2007**  
**Form 10-KSB/A filed September 26, 2008 for the year ended Dec. 31, 2007**  
**File No. 333-41092**

Dear Mrs. Hendrickson:

We have completed our review of your Form 10-KSB and related filings, including your recent Form 10-KSB/A, and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief