

**Mail Stop 3561**

August 5, 2008

By U.S. Mail

Mr. Rafael L. Marte  
Chief Financial Officer  
Transfer Technology International Corp.  
2203 North Lois Avenue, Suite 929  
Tampa, FL 33607

**Re: Transfer Technology International Corp.  
Form 10-KSB for the Year Ended December 31, 2007  
File No. 0-27131**

Dear Mr. Marte:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson  
Accounting Branch Chief