



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 28, 2010

By U.S. Mail and facsimile to 435-787-4271

Mr. Chris Trina
Chairman and Chief Executive Officer
2203 North Lois Avenue, Suite 704
Tampa, Florida 33607

**RE: Transfer Technology International Corp.
 Form 10-K for Fiscal Year Ended December 31, 2008
 Filed April 8, 2009
 File No. 0-27131**

Dear Mr. Trina:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Andrew Mew
Accounting Branch Chief