



DIVISION OF
CORPORATION FINANCE

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

October 19, 2011

Via E-mail

Alan Brown

President

Tombstone Exploration Corporation

6529 East Freiss Dr.

Scottsdale, AZ 85254

**Re: Tombstone Exploration Corporation
Form 20-F for Fiscal Year Ended December 31, 2009
Filed July 16, 2010
Amendment No. 2 to Form 20-F for Fiscal Year Ended December 31, 2009
Filed July 20, 2011
Amendment No. 3 to Form 20-F for Fiscal Year Ended December 31, 2009
Filed August 11, 2011
Amendment No. 4 to Form 20-F for Fiscal Year Ended December 31, 2009
Filed August 26, 2011
File No. 0-29922**

Dear Mr. Brown:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief