

**Mail Stop 4561**

August 24, 2006

Mr. David M. Otto  
Chairman and Chief Executive Officer  
Techalt, Inc.  
601 Union Street, Suite 4500  
Seattle, WA 98101

**Re: Techalt, Inc.  
Form 10-KSB for the Fiscal Year Ended  
December 31, 2005  
Filed May 19, 2006  
File No. 000-27867**

Dear Mr. Solomon:

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

Sincerely,

Craig Wilson  
Senior Assistant Chief Accountant