

Mail Stop 3561

August 13, 2009

Mr. Dominick Pope  
Chief Executive Officer  
Tranquility, Inc.  
PO Box 110310  
Naples, FL 34108

**Re: Tranquility, Inc.  
Form 10-K for the Fiscal Year Ended  
December 31, 2008  
Filed February 10, 2009  
File No. 000-51413**

Dear Mr. Pope:

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

Sincerely,

Brian K. Bhandari  
Branch Chief  
Office of Beverages, Apparel, and  
Health Care Services