



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

April 2, 2008

**By US Mail and Facsimile**

Mr. Theodore Tsagkaris  
Chief Executive Officer  
Tari Inc.  
200 Burrard St., Suite 1550  
Vancouver, British Columbia, Canada V6C 3L6

**Re:   Tari Inc.  
      Form 10-KSB for the fiscal year ended March 31, 2007, as amended  
      Filed March 4, 2008  
      File No. 1-31669**

Dear Mr. Tsagkaris:

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

Sincerely,

Karl Hiller  
Branch Chief