



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

May 8, 2007

Mr. George Drazenovic  
Chief Financial Officer  
Tornado Gold International Corp.  
8600 Technology Way, Suite 118  
Reno, NV 89521

**Re: Tornado Gold International Corp.  
Form 10-KSB for the Year Ended December 31, 2005  
Filed April 12, 2006  
Form 10-KSB/A for the Fiscal Year Ended December 31, 2005  
Filed March 23, 2007  
File No. 000-50146**

Dear Mr. Drazenovic:

We have completed our review of your 2005 Form 10-KSB, and related amendment, and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief