



DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

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

March 12, 2009

Roland F. Bryan
Chief Executive Officer
MachineTalker, Inc.
513 De La Vina Street
Santa Barbara, CA 93101

Re: MachineTalker, Inc.
Preliminary Information Statement on Schedule 14C
Filed March 11, 2009
File No. 0-49805

Dear Mr. Bryan:

This is to confirm that we completed our review of your information statement and have no further comments at this time.

Sincerely,

/s
Celeste Murphy
Legal Branch Chief

Cc: Mark Richardson
Via facsimile (310) 393-2004