



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

December 7, 2009

Mr. Roland Bryan  
Chairman of the Board and Chief Executive Officer  
MachineTalker, Inc.  
513 De La Vina Street  
Santa Barbara, CA 93101

**RE: MachineTalker, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed July 15, 2009, November 10, 2009, December 3, 2009 and December 7, 2009**  
**Form 10-Q for the Quarterly Periods Ended March 31, 2009 and June 30, 2009**  
**Filed September 10, 2009 and September 24, 2009**  
**File No. 000-49805**

Dear Mr. Bryan:

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

Sincerely,

Larry Spigel  
Assistant Director