

Mail Stop 4561

December 31, 2007

Mr. Neil Pursell
Chief Financial Officer and Director
Tricell, Inc.
6 Howard Place
Stoke-on-Trent, Staffordshire ST1 4NQ
United Kingdom

Re: Tricell, Inc.
Form 10-K for the year ended December 31, 2005
Filed April 18, 2006
Form 10-Q for the quarter ended September 30, 2006
File No. 000-50036

Dear Mr. Pursell:

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

Sincerely,

Daniel L. Gordon
Branch Chief

