



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

January 12, 2009

Mr. David Henstridge  
Chief Financial Officer  
Tumi Resources Limited  
#1305, 1090 West Georgia Street  
Vancouver, British Columbia  
Canada, V6E 3V7

**Re: Tumi Resources Limited**  
**Form 20-F for Fiscal Year Ended December 31, 2007**  
**Filed June 26, 2008**  
**File No. 000-50244**

Dear Mr. Henstridge:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief