

Mail Stop 3561

August 1, 2008

Anju Tandon
Chairman, President, CEO
TNT Designs, Inc.
305 Madison Avenue, Suite 449
New York, NY 10165

**Re: TNT Designs, Inc.
Item 4.01 Form 8-K
Filed April 25, 2008
File No. 333-121787**

Dear Ms. Tandon:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

William J. Kearns
Staff Accountant