



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

MAIL STOP 3561

September 18, 2009

Mr. Louis Bertoli, President and CEO  
TNT Designs, Inc.  
300 Center Avenue, Suite 202  
Bay City, Michigan 48708

**Re: TNT Designs, Inc.  
Schedule 14C  
File No. 333-121787  
Filed on September 16, 2009**

Dear Mr. Bertoli:

We have completed our review of your Schedule 14C and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director

cc: Grady Thrasher, Esq.  
FAX: (404) 760-0225

