

Mail Stop 3561

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September 25, 2009

Louis Bertoli, Chairman  
TNT Designs, Inc.  
300 Center Avenue, Suite 202  
Bay City, Michigan 48708

**RE: TNT Designs, Inc.  
Annual Report on Form 10-K FYE September 30, 2008  
Filed January 13, 2009 and amended February 5, 2009  
File No. 333-121787**

Dear Mr. Bertoli:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds,  
Assistant Director