



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

Mail Stop 4631

August 17, 2009

By U.S. Mail and Facsimile

Mr. Michael B. Cranfill  
Chief Executive Officer  
Shimoda Marketing, Inc.  
116 West McLeroy Blvd.  
Saginaw, Texas 76179

**Re: Shimoda Marketing, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Form 10-Q for the Fiscal Quarter Ended March 31, 2009  
File No. 000-53378**

Dear Mr. Cranfill:

We have reviewed your response letter dated July 20, 2009 and have the following additional comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. After reviewing this information, we may or may not raise additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2008

Item 9A(T). Controls and Procedures, page 15

1. We appreciate your response to prior comment four; however, it appears that our previous comment may not have been entirely clear. In this regard, please confirm to us that there were no changes to your internal control over financial reporting, during the quarter ended December 31, 2008, as required by Item 308T(b) of Regulation S-X.

\* \* \*

Please respond to this comment within 10 business days, or tell us when you will provide us with a response. Please provide us with a response letter that keys your response to our comment and provides any requested information. Detailed letters greatly facilitate our review. Please furnish your response on EDGAR as a correspondence file. Please understand that we may have additional comments after reviewing your response to our comments.

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If you have any questions regarding this comment, you may contact Dale  
Welcome, Staff Accountant, at (202) 551-3865, Anne McConnell, Senior Staff  
Accountant, at (202) 551-3709 or, in their absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief