

Mail Stop 3561

December 19, 2007

Mr. Brian Kawamura
Terra Firma Technologies, Inc. (formerly Highriver Acquisition Corp.)
175 West Jackson Street
Chicago, Illinois 60604

Re: Highriver Acquisition Corp.
Form 10-KSB for Fiscal Year Ended December 31, 2005
Filed March 3, 2006
File No. 000-50942

Dear Mr. Kawamura:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services