

Mail Stop 3561

September 29, 2008

Mr. Gregory Lykiardopoulos
Chief Executive Officer
Triton Distribution Systems, Inc.
One Harbor Drive, Suite 300
Sausalito, California 94965

**Re: Triton Distribution Systems, Inc.
Form 10-KSB for the year ended December 31, 2007
File No. 000-51046**

Dear Mr. Lykiardopoulos:

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

Sincerely,

Linda Cvrkel
Branch Chief