

**Mail Stop 3561**

September 4, 2008

By U.S. Mail

Mr. Jorge Bravo  
Chief Financial Officer  
Cross Atlantic Commodities, Inc.  
4581 Weston Road, Suite 273  
Weston, FL 33331

**Re: Cross Atlantic Commodities, Inc.  
Form 10-KSB for the Year Ended December 31, 2007  
File No. 0-51857**

Dear Mr. Bravo:

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

Sincerely,

William Thompson  
Accounting Branch Chief