



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

June 30, 2009

Mr. Nanuk Warman
President, Principal Executive and Financial Officer
Touchstone Mining Limited
11923 SW 37 Terrace
Miami, Florida 33175

Re: Touchstone Mining Limited
Form 10-K for the Fiscal Year Ended September 30, 2008
Filed December 29, 2008
File No. 333-130696

Dear Mr. Warman:

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

Sincerely,

Karl Hiller,
Branch Chief