

Mail Stop 4561

April 24, 2008

James G. Shepard, President and CEO
Typhoon Touch Technologies, Inc.
711 South Carson Street, Suite #4
Carson City, NV 89701

**Re: Typhoon Touch Technologies, Inc.
Revised Preliminary Proxy Statement on Schedule 14A
Filed April 15, 2008
File No. 000-52130**

Dear Mr. Shepard:

We have completed our review of your revised filing and have no further comments at this time.

Sincerely,

David L. Orlic
Special Counsel

cc: Via Facsimile (604) 659-9178
Alixé Cormick
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Telephone: (604) 659-9188