



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

September 29, 2008

Mr. Jorge Moreno
Chief Financial Officer
Tropical PC, Inc.
1107 E. Desert Inn Road, #5
Las Vegas, NV 89109

Re: Tropical PC, Inc.
Form 10-KSB for the Year Ended December 31, 2007
Filed April 11, 2008
File No. 0-52171

Dear Mr. Moreno:

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

Sincerely,

William Thompson
Accounting Branch Chief