

Mail Stop 3561

August 21, 2009

Mr. David D. Selmon  
Chief Executive Officer  
Tropical PC, Inc.  
3118 W. Parkwood Ave., #111  
Webster, TX 77598

**Re: Tropical PC, Inc.  
Item 4.01 Form 8-K  
Filed August 14, 2009  
File No. 000-52171**

Dear Mr. Selmon:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

William J. Kearns  
Staff Accountant