

Mail Stop 4561

September 4, 2008

VIA USMAIL and FAX (604) 539 - 7234

Mr. Solomon Nordine
Chief Financial Officer
Border Management, Inc.
968 – 240th Street
Langley, British Columbia, Canada V2Z 2Y3

**Re: Border Management, Inc.
 Form 10-KSB for the Year Ended December 31, 2007
 Form 10-QSB for the Period Ended March 31, 2008
 File Nos. 333-139129**

Dear Mr. Solomon Nordine:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Cicely LaMothe
Branch Chief