

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 21, 2009

Mr. Mark Meller  
Chief Executive Officer and  
Chief Financial Officer  
Thomas Pharmaceuticals, Ltd.  
750 Highway 34  
Matawan, NJ 07747

**Re: Thomas Pharmaceuticals, Ltd.  
Item 4.01 Form 8-K  
Filed April 16, 2009  
File No. 333-142104**

Dear Mr. Meller:

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

Sincerely,

Tabatha Akins  
Staff Accountant