

Mail Stop 3561

April 10, 2009

Kheng Siang Lee
President, Chief Executive Officer
Tai Pan Holdings, Inc.
99 S. Lake Ave., Suite 208
Pasadena, CA 91101

**Re: Tai Pan Holdings, Inc.
Item 4.01 Form 8-K
Filed March 26, 2009
File No. 000-53148**

Dear Mr. Lee:

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