

Mail Stop 4561

March 5, 2008

Robert Zysblat, President
Propalms, Inc.
The Maltings Castlegate, Unit 7
Malton, N. Yorkshire
United Kingdom YO17 7DP

**Re: Amendment No. 2 to Form 10-12G/A
 Filed February 8, 2008
 File No. 000-52980**

Dear Mr. Zysblat:

We have completed our review of the above referenced registration statement and have no further comments at this time.

Sincerely,

Mark P. Shuman
Branch Chief - Legal

cc: Via Facsimile: (407) 328-9703
 Mark Murphy