

Mail Stop 4561

April 30, 2008

Nathan Kaup, President
Monster Offers
8937 Quintessa Cove Street
Las Vegas, NV 89148

**RE: Monster Offers
Amendment No. 3 to Form SB-2 on Form S-1/A.
Filed April 14, 2008
File number 333-148686**

Dear Mr. Kaup:

We have reviewed the above-captioned filing and have the following comment.

General

1. As we indicated in our letter dated March 18, 2008, it appears that the spin-off of the shares of Monster Offers to the shareholders of Tropical PC is not consistent with the Division's views set forth in Staff Legal Bulletin No. 4 (CF), regarding section 5 of the Securities Act of 1933 as applied to spin-offs. It appears that Monster Offers was therefore required to register the spin-off under the Securities Act of 1933. Please revise your prospectus disclosure to further describe the Securities Act implications of the unregistered spin-off of Monster Offers shares. In addition risk factor disclosure, please reflect the amount subject to possible rescission on your financial statements, describe the matter in a note to the financial statements, and provide appropriate disclosure in Management's Discussion and Analysis.

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Please contact Jay Ingram at (202) 551-3397 if you have any questions or require assistance. If you require further assistance please contact me at (202) 551-3462.

Sincerely,

Mark P. Shuman
Branch Chief – Legal

Nathan Kaup
Monster Offers
April 30, 2008
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cc: Thomas C. Cook
by telefax at: (702) 221-1963