

Mail Stop 4561

March 18, 2008

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

**RE: Monster Offers
Amendment No. 2 to a Form SB-2 on Form S-1/A.
Filed March 7, 2008
File number 333-148686**

Dear Mr. Kaup:

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

General

1. We are not able to concur with your view that the distribution of shares in connection with the spin-off of Monster Offers from Tropical PC was done in accordance with the terms of Staff Legal Bulletin No. 4 (CF). Given the \$5,000 payment to Tropical PC by Monster Offers as consideration for the spin-off, it appears the shares were transferred for value. Please consider the Securities Act implications of the unregistered spin-off of Monster Offers shares and revise your disclosure as appropriate.

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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

cc: Thomas C. Cook
by telefax at: (702) 221-1963