

Mail Stop 3561

April 8, 2010

Mr. Mercer Cauley  
Chief Executive Officer  
Tryon Alpha, Inc.  
127 North Tryon Street  
Suite 312  
Charlotte, NC 28202

**Re: Tryon Alpha, Inc.  
Form 10-K for Fiscal Year Ended  
March 31, 2009  
File No. 000-53139**

Dear Mr. Cauley:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Brian K Bhandari  
Branch Chief  
Office of Beverages, Apparel and  
Health Care Services