



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 7, 2010

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

**Re: Tryon Alpha, Inc.  
Item 4.01 Form 8-K  
Filed August 23, 2010  
File No. 000-53139**

Dear Mr. Cauley:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Ethan Horowitz  
Staff Accountant