



DIVISION OF
CORPORATION FINANCE

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

January 5, 2011

Mr. David J. Moss
President, Chief Executive Officer, Chief Financial Officer,
Secretary, Treasurer and Director
Tamandare Explorations Inc.
23046 Avenida de la Carlota, Suite 600
Laguna Hills, CA 92653

**Re: Tamandare Explorations Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 16, 2010
Response Letter Dated December 14, 2010
File No. 333-150149**

Dear Mr. Moss:

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

Sincerely,

Ethan M. Horowitz
Branch Chief