



DIVISION OF
CORPORATION FINANCE

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

July 5, 2011

Via E-mail

Andrew Brabin
Chief Financial Officer
TouchIT Technologies, Inc.
12 Sirdar Road
Rayleigh, Essex
UK, SS6 7XF

**Re: TouchIT Technologies, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed March 31, 2011
File No. 333-151252**

Dear Mr. Brabin:

We have reviewed your letter dated June 17, 2011 in connection with the above-referenced filings and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments. Unless otherwise noted, where prior comments are referred to they refer to our letter dated June 10, 2011.

Form 10-K for the Fiscal Year Ended December 31, 2010

Item 9A. Controls and Procedures, page 18

1. We acknowledge that you completed management's report on ICFR and concluded such controls to be effective. However, as indicated in prior comment 2, the failure to file management's report on ICFR rendered your annual report materially deficient and also rendered the Company not timely or current in its 1934 Exchange Act Reporting. In light of these facts, we do not believe you could conclude that your disclosure controls and procedures were effective as of the end of the fiscal year. Accordingly, we reissue our comment to either revise management's conclusion on the effectiveness of your disclosure controls and procedures to be that they were ineffective or tell us why you believe such revision is not considered necessary.

Andrew Brabin
TouchIT Technologies, Inc.
July 5, 2011
Page 2

You may contact Melissa Feider at (202) 551-3379 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3499 with any other questions.

Sincerely,

/s/ Melissa Feider for

Kathleen Collins
Accounting Branch Chief