



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

DIVISION OF
CORPORATION FINANCE

April 12, 2011

Via Facsimile +011-44-207-903-5333

Mr. George Dory
Chief Executive Officer
Tuffnell Ltd.
81 Oxford Street
London, W1D 2EU
United Kingdom

Re: Tuffnell Ltd.
Form 10-K/A for Fiscal Year Ended September 30, 2010
Form 10-Q/A for Fiscal Quarter Ended December 31, 2010
Filed March 23, 2011
File No. 0-53610

Dear Mr. Dory:

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

Sincerely,

/s/ A.N. Parker

Anne Nguyen Parker
Branch Chief