



DIVISION OF
CORPORATION FINANCE

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

February 10, 2011

Thomas S. Bianco
Chief Financial Officer
3700B Tachevah Road, Suite 117
Palm Springs, CA 92262

**Re: Attune RTD
Item 4.01 Form 8-K
Filed January 19, 2011
File No. 1-12497**

Dear Mr. Bianco:

We have completed our review of your Form 8-K and do not have any further comments at this time.

Sincerely,

Brian Cascio
Accounting Branch Chief