



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

Mail Stop 6010

May 1, 2008

Via Facsimile and U.S. Mail

Mr. Wayne Thaw
Chief Executive Officer
TNR Technical, Inc.
301 Central Park Drive
Sanford, FL 32771

Re: TNR Technical, Inc.
Form 10-KSB for the fiscal year ended June 30, 2007
Filed September 28, 2007
File No. 0-13011

Dear Mr. Thaw:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief