

Mail Stop 4561

March 24, 2009

Mr. Stanley L. Schloz  
Chief Executive Officer  
Tempco, Inc.  
7625 East Via Del Reposa  
Scottsdale, Arizona 85258

**Re: Tempco, Inc.**  
**Form 10-KSB for Fiscal Year Ended June 30, 2008**  
**Filed September 29, 2008**  
**File No. 1-10320**

Dear Mr. Schloz:

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

Sincerely,

Mark Kronforst  
Accounting Branch Chief