

Mail Stop 4561

September 23, 2009

Stanley L. Schloz
President
Tempco, Inc.
7625 East Via Del Reposa
Scottsdale, AZ 85258

**Re: Tempco, Inc.
Form 8-K Filed August 13, 2009
File no. 001-10320**

Dear Mr. Schloz:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Craig Wilson
Senior Assistant Chief Accountant