



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

July 23, 2010

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

**Re: Tempco, Inc.  
Preliminary Revised Proxy Statement on Schedule 14A  
Filed July 20, 2010  
File No. 001-10320**

Dear Mr. Schloz:

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

Sincerely,

Maryse Mills-Apenteng  
Special Counsel