



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

Mail Stop 6010

June 17, 2008

Via Facsimile and U.S. Mail

Mr. Charles W. Robison
Chief Executive Officer
Transbotics Corporation
3400 Latrobe Drive
Charlotte, NC 28211

**Re: Transbotics Corporation
Form 10-KSB for the fiscal year ended November 30, 2007
Filed February 29, 2008
File No. 0-18253**

Dear Mr. Robison:

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