

Mail Stop 4561

May 20, 2008

J.W. Braukman III
Chief Financial Officer
MTM Technologies, Inc.
1200 High Ridge Road
Stamford, CT 06905

**Re: MTM Technologies, Inc.
Preliminary Information Statement on Schedule 14C
Filed May 5, 2008
File No. 0-22122**

Dear Mr. Braukman:

We have completed our review of your revised filing and have no further comments at this time.

Sincerely,

David L. Orlic
Special Counsel

cc: Via Facsimile (212) 829-2078
Tammy Fuden, Esq.
Telephone: (212) 603-2361