## Mail Stop 4561

Mr. Daniel R. Bartholomew Chief Financial Officer Trinity Capital Corporation 1200 Trinity Drive Los Alamos, New Mexico 87544

**RE:** Trinity Capital Corp.

Form 10-K for the Fiscal Year Ended December 31, 2008

Filed March 16, 2009 File No. 0-50266

Dear Mr. Bartholomew:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin Vaughn Accounting Branch Chief