



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

December 7, 2009

Mr. Roland Bryan
Chairman of the Board and Chief Executive Officer
MachineTalker, Inc.
513 De La Vina Street
Santa Barbara, CA 93101

RE: MachineTalker, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed July 15, 2009, November 10, 2009, December 3, 2009 and December 7, 2009
Form 10-Q for the Quarterly Periods Ended March 31, 2009 and June 30, 2009
Filed September 10, 2009 and September 24, 2009
File No. 000-49805

Dear Mr. Bryan:

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

Sincerely,

Larry Spigel
Assistant Director