



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 19, 2008

Mr. James Wu
President and Chief Executive Officer
TransAKT Ltd.
Suite 260,
1414 – 8th Street S.W.
Calgary, Alberta, Canada, T2R 1J6

RE: TransAKT Ltd.
Form 20-F for the year ended December 31, 2007
Filed June 30, 2008
File No. 0-50392

Dear Mr. Wu:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director