

Mail Stop 4561

August 11, 2008

Thomas K. Johnston  
President and CEO  
SearchPath International, Inc.  
1350 Euclid Avenue, Suite 325  
Cleveland, Ohio 44115

**Re: SearchPath International, Inc.  
Amendment No. 4 to Registration Statement on Form 10  
Filed August 11, 2008  
File No. 000-53277**

Dear Mr. Johnston:

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

Sincerely,

David L. Orlic  
Special Counsel

cc: James W. Margulies  
Margulies & Levinson LLP  
Via fax at (216) 514-5996