

Mail Stop 3561

April 3, 2007

Barent W. Carter
President and Chief Executive Officer
Tonga Capital Corporation
2600 S. Shore Blvd. Suite 100
League City, TX 77573

**Re: Tonga Capital Corporation
Item 4.02 Form 8-K
Filed April 2, 2007
File No. 000-50619**

Dear Mr. Carter:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with more information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 8-K Filed April 2, 2007

1. In accordance with Item 4.02(a)(3) of the Form 8-K instructions, please revise to provide a statement of whether the audit committee, or a board of directors in the absence of an audit committee, or authorized officer or officers, discussed with Malone & Bailey the matters disclosed.

2. We note that your determination that restatements are required resulted from consultations with Malone & Bailey in finalizing the audit of your December 31, 2006 financial statements. As the restatement was discovered during the audit, tell us specifically if you were advised by, or received notice from, Malone & Bailey that disclosure should be made or action should be taken to prevent future reliance on the financial statements for the quarterly periods ended June 30, 2006 and September 30, 2006. If you received such advice or notice, revise your Form 8-K to provide disclosures in accordance with Item 4.02(b) and (c) of the Form 8-K instructions.

As appropriate, please amend your filing and respond to these comments within five business days or tell us when you will respond. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions, please call me at (202) 551-3774.

Sincerely,

Blaise Rhodes
Staff Accountant