

Mail Stop 4561

March 24, 2009

Stanley L. Schloz
Chief Executive Officer
Tempco, Inc.
7625 East Via Del Reposo
Scottsdale, AZ 85258

**Re: Tempco, Inc.
Revised Preliminary Proxy Statement on Schedule 14A
Filed March 18, 2009
File No. 001-10320**

Dear Mr. Schloz:

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

Sincerely,

David L. Orlic
Special Counsel

cc: Via Facsimile (602) 241-1260
John L. Stoss
Firetag, Stoss & Dowdell, P.C.