



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

June 9, 2009

Mr. Nanuk Warman
President, Principal Executive and Financial Officer
Touchstone Mining Limited
11923 SW 37 Terrace
Miami, Florida 33175

**Re: Touchstone Mining Limited
Form 10-K for the Fiscal Year Ended September 30, 2008
Filed December 29, 2008
Form 10-Q for the Fiscal Quarter Ended March 31, 2009
Filed May 20, 2009
File No. 333-130696**

Dear Mr. Warman:

We have reviewed your filing and have the following comments. We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your documents. 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 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 10-K for the Fiscal Year Ended September 30, 2008

Controls and Procedures, page 12

1. Please disclose the conclusions of management, regarding the effectiveness of your internal control over financial reporting as of September 30, 2008, to comply with Item 308 of Regulation S-K.

Financial Statements

Report of Independent Registered Public Accounting Firm, Page F-2

2. We note that your auditors have placed reliance on the work of other auditors in rendering their audit opinion on the inception-to-date information, for that portion of the cumulative period from September 12, 2005 (inception) through September 30, 2006. Given this reliance, you will need to include the report of the prior auditors upon whom reliance is being placed, provided that you are able to obtain their permission.

If this is not feasible, your present auditors should remove the reference to the other auditors in their opinion. Under these circumstances, you will need to obtain a new audit of the inception-to-date information or revise your financial statements to identify the cumulative activity as “un-audited.”

Exhibits

3. The certifications you attached as Exhibits 31 to your September 30, 2008 Form 10-K and your subsequent interim periodic reports on Form 10-Q, do not conform to the requirements of Item 601(b)(31) of Regulation S-K as you have omitted the language pertaining to your responsibility for internal control over financial reporting, required in the introductory section of paragraph 4. Please revise your annual and interim certifications to comply with your reporting obligations.

Closing Comments

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. 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.

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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.

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.

You may contact Craig Arakawa at (202) 551-3650, if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3686 with any other questions.

Sincerely,

Karl Hiller
Branch Chief