



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

April 11, 2008

via U.S. mail and facsimile

Mr. Matthew L. Harriton
President and Chief Executive Officer
Aquamatrix, Inc.
305 Madison Avenue, Suite 4510
New York, NY 10165

**RE: Aquamatrix, Inc.
Form 8-K Item 4.01
Filed February 11, 2008
Form 8-K/A Item 4.01
Filed March 19, 2008
File # 000-28307**

Dear Mr. Harriton:

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

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3739.

Sincerely,

Ryan Rohn
Staff Accountant