



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

October 15, 2008

Mr. Ron Lizée
Chief Financial Officer
Acrongenomics, Inc.
Fairfax House, 15 Fulwood Place
London UK WC1V 6AY

Re: Acrongenomics, Inc.
Form 10-KSB for the Year Ended December 31, 2007
Filed April 15, 2008
File No. 000-49833

Dear Mr. Lizée:

We have completed our review of your Form 10-KSB and related amendment and have no further comments at this time.

Sincerely,

A handwritten signature in black ink, appearing to read "Kevin L. Vaughn".

Kevin L. Vaughn
Accounting Branch Chief