

Mail Stop 3561

September 26, 2008

By U.S. Mail

Mr. Andrew D. Hyder
Chief Executive Officer
Subjex Corporation
3245 Hennepin Ave S, Suite 1
Minneapolis MN 55408

**Re: Subjex Corporation
Form 10-KSB for the Year Ended December 31, 2007
File No. 0-29711**

Dear Mr. Hyder:

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

Sincerely,

William Thompson
Accounting Branch Chief