



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

September 16, 2009

Ms. Marcia Rosenbaum
Chief Executive Officer
Continan Communications, Inc.
11 East 44th Street, 19th Floor
New York, New York 10017

Re: XXX Acquisition Corp.
Form 10-K for Fiscal Year Ended December 31, 2008
Filed April 14, 2009
File No. 0-49648

Dear Ms. Rosenbaum:

We have completed our review of your Form 10-K and related filings and have no further comments at this time. We remind you of your reporting obligations under Rule 13a-13 of Regulation 13A.

Sincerely,

Karl Hiller
Branch Chief