

Mail Stop 3561

September 1, 2009

via U.S. mail and facsimile

Thomas Kirchner, Chief Executive Officer
FalconTarget, Inc.
260 Water Street, #3C
Brooklyn, NY 11201

RE: FalconTarget, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2008
File No.: 0-50920

Dear Mr. Kirchner:

We have completed our review of your Form 10-K, as amended, and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Health Care Services