



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

April 30, 2009

John D. Lane
Chief Executive Officer
Lane Co. 3, Inc.
333 Sandy Springs Circle, Suite 230
Atlanta, GA 30328

Re: Lane Co. 3, Inc.
Form 10-K for Fiscal Year Ended September 30, 2008
Filed December 16, 2008
File No. 0-51675

Dear Mr. Lane:

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

Sincerely,

Tia L. Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services

cc: Fred A. Brasch, Chief Financial Officer
David A. Rapaport, Esquire, Secretary and General Counsel
Via Facsimile (404) 257-9125