



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

September 17, 2008

Mr. Paul Poetter
President
4309, Inc.
3707 E. Southern Ave. Suite 1087-Box 1080
Mesa, AZ 85206

Re: 4309, Inc.
Form 10-KSB for the Year Ended December 31, 2007
Filed April 1, 2008
File No. 000-51885

Dear Mr. Poetter:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief