



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

Mail Stop 6010

September 17, 2008

Mr. Yusuke Matsuo  
Chief Executive Officer, Chief Financial Officer  
4301, Inc.  
19800 MacArthur Blvd.  
Irvine, California 92612

**Re: 4301, Inc.**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**Filed March 13, 2008**  
**File No. 000-51877**

Dear Mr. Matsuo:

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