



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

Mail Stop 6010

September 15, 2008

Mr. Michael Raleigh
Chief Executive Officer, Chief Financial Officer
43010, Inc.
4400 Route 9 South, #1000
Freehold, New Jersey 07728

Re: 43010, Inc.
Form 10-KSB for the Year Ended December 31, 2007
Filed March 13, 2008
File No. 000-51886

Dear Mr. Raleigh:

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