

Mail Stop 3561

August 10, 2009

Mr. Greg Halpern, President & CEO  
So Act Network, Inc.  
5715 Will Clayton Parkway #6572  
Humble, TX 77338

**Re:           Form 10-K**  
**For fiscal year ended December 31, 2008**  
**File No. 000-51886**

**Form 10-Q**  
**For fiscal quarter ended March 31, 2009**  
**File No. 000-51886**

Dear Mr. Halpern:

We have completed your review of your filings and related documents and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director

cc:     Eric M. Stein, Esq.  
        Fax: (732) 577-1188