



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

September 4, 2008

Mr. Scott Baily
Chief Financial Officer
Scout Acquisition, Inc.
c/o Sands Brothers Venture Capital LLC
90 Park Avenue, 31st Floor
New York, NY 10016

Re: Scout Acquisition, Inc.
Form 10-KSB/A for the Year Ended December 31, 2007
Filed August 29, 2008
File No. 0-52087

Dear Mr. Baily:

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

Sincerely,

William Thompson
Accounting Branch Chief