

Mail Stop 6010

September 3, 2008

VIA U.S. MAIL

Mr. Timothy P. Halter
Chief Executive Officer and Chief Financial Officer
Marketing Acquisition Corporation
12890 Hilltop Road
Argyle, Texas 76226

**Re: Marketing Acquisition Corporation
Form 10-KSB for the year ended December 31, 2007
File No. 000-52072**

Dear Mr. Halter:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Accounting Branch Chief