



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

July 29, 2009

Mr. Robert N. Fried
Chief Executive Officer
Ideation Acquisition Corp.
1105 N. Market Street, Suite 1300
Wilmington, DE 19801

**RE: Ideation Acquisition Corp.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 20, 2009
File No. 001-33800**

Dear Mr. Fried:

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

Sincerely,

/s/ Robert Bartelmes

Robert Bartelmes
Senior Financial Analyst

cc: By facsimile to (305) 374-5095
Michael Francis
(Akerman Senterfitt)