



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

July 8, 2009

Mr. Robert Smith  
Corporate Secretary  
Roman Acquisition Corporation  
2533 North Carson St.  
Carson City, NV 89706

**Re: Roman Acquisition Corporation**  
**Item 4.01 Form 8-K**  
**Filed June 18, 2009**  
**File No. 0-52920**

Dear Mr. Smith:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ryan C. Milne  
Accounting Branch Chief