



DIVISION OF
CORPORATION FINANCE

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

March 8, 2011

Jonathan Patton
Austin Acquisitions, Inc.
2328 B Hartford Road
Austin, Texas 78703

**Re: Austin Acquisitions, Inc.
Amendment No. 3 to Form 10
Filed March 4, 2011
File No. 000-54228**

Dear Mr. Patton:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Lauren Nguyen
Attorney-Advisor

cc: Via facsimile: (877) 329-7833
William P. Ruffa, Esq.
Ruffa & Ruffa, P.C.