



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 3, 2008

Via U.S. Mail

Mr. Richard Dea  
Chief Financial Officer  
InZon Corporation  
238 Northeast 1<sup>st</sup> Avenue  
Delray Beach, FL 33444

**RE: InZon Corporation**  
**Form 10-KSB for the Fiscal Year Ended September 30, 2007**  
**Filed January 15, 2008**  
**File No. 000-17345**

Dear Mr. Dea:

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

Sincerely,

Larry Spigel  
Assistant Director