

SECURITIES AND EXCHANGE COMMISSION

FORM CORRESP

Correspondence

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**LYNX ACQUISITION INC**

CIK: **1367922** | IRS No.: **260133326** | State of Incorporation: **DE** | Fiscal Year End: **1231**  
Type: **CORRESP**  
SIC: **6770** Blank checks

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**LYNX ACQUISITION, INC.**  
c/o Sands Brothers Venture Capital LLC  
90 Park Avenue, 31<sup>st</sup> Floor  
New York, NY 10016

August 28, 2008

William Thompson  
Accounting Branch Chief  
United States Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**RE: Lynx Acquisition, Inc. (the "Company")**  
**Form 10-KSB/A for the Year Ended December 31, 2007**  
**File No. 0-52088**

Dear Mr. Thompson:

This letter is in response to the comments contained in the Staff's letter to Scott Baily, dated August 15, 2008 concerning the above-referenced Form 10-KSB/A (the "Report"). We have made the requested changes in the revised Report filed concurrently with this letter.

As requested, the Company, hereby acknowledges that: (i) it is responsible for the adequacy and accuracy of the disclosure in its filing with the Commission; (ii) staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to its filing; and (iii) the Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any other person under the federal securities law of the United States.

Thank you for your attention to this matter. We look forward to hearing from you. Direct questions or requests for clarification of matters addressed in this letter may be addressed to the undersigned or to David N. Feldman, Esq. of Feldman Weinstein & Smith LLP at (212)869-7000 or by fax at (212)997-4242.

Sincerely,

Lynx Acquisition, Inc.

By: /s/ Scott Baily  
Scott Baily  
President