



DIVISION OF
CORPORATION FINANCE
Mail Stop 3720

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

July 31, 2008

Via U.S. Mail

Mr. Parker Seto
Chief Executive Officer
Infosmart Group, Inc.
5th Floor, Texaco Building
126-140 Texaco Rd.,
Tsuen Wan, Hong Kong

Re: Infosmart Group, Inc.
Item 4.01 Form 8-K
Filed August 15, 2007
File No. 001-15643

Dear Mr. Seto:

We have completed our review of your Item 4.01 Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director