



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.  
5<sup>th</sup> Floor, Texaco Building  
126-140 Texaco Rd.,  
Tsuen Wan, Hong Kong

**RE: Infosmart Group, Inc.**  
**Form 10-K for the Year ended December 31, 2007**  
**Filed April 1, 2008**  
**File No. 000-15643**

Dear Mr. Seto:

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

Sincerely,

Larry Spigel  
Assistant Director