

Mail Stop 3561

February 12, 2008

By Facsimile and U.S. Mail

Mr. Alex Yue
Chief Executive Officer
Asiamart Inc.
Room 1508, Peninsula Square
18 Sung On Street
Hung Hom, Kowloon, Hong Kong

**Re: Asiamart, Inc.
Form 10-K for the fiscal year ended December 31, 2006
Filed April 4, 2007
Form 10-Q for the quarter ended March 31, 2007
Filed May 16, 2007
File No. 000-30292**

Dear Mr. Yue:

We have completed our review on the above referenced filings and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Branch Chief