



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

April 24, 2009

Sau Kwong Leung  
ASIAMART, Inc.  
Room 1508 Peninsula Square  
18 Sung On Street  
Hung Hom, Kowloon, Hong Kong

**Re: ASIAMART, Inc.  
Item 4.01 Form 8-K  
Filed March 2, 2009  
File No. 000-30292**

Dear Sau Kwong Leung:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant