

Mail Stop 3561

September 11, 2008

By U.S. Mail

Mr. Nathan Lapkin
Chief Financial Officer
Royal Invest International Corp.
595 Fifth Avenue, 4th Floor
New York, New York 10017

**Re: Royal Invest International Corp.
Form 10-K for the Year Ended December 31, 2007
File No. 0-27097**

Dear Mr. Lapkin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson
Accounting Branch Chief