

Mail Stop 3561

April 11, 2008

Via Fax & U.S. Mail

Mr. Michael Timms  
Chief Executive Officer  
AUSTRALIAN FOREST INDUSTRIES  
4/95 Salmon Street,  
Port Melbourne  
Victoria, Australia 3207

**Re: Australian Forest Industries  
Item 4.02 Form 8-K, filed April 7, 2008  
File No. 0-25909**

Dear Mr. Timms:

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

Sincerely,

David R. Humphrey  
Branch Chief