



DIVISION OF
CORPORATION FINANCE

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

April 1, 2011

Via Facsimile

Ms. Carla Zhou
Chief Financial Officer
NextMart, Inc.
Oriental Plaza Bldg. W3, Twelfth Floor
1 East Chang'an Avenue, Dongcheng District
Beijing, 100738 PRC

Re: NextMart, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2009
Filed January 13, 2010
File No. 000-26347

Dear Ms. Zhou:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Andrew Mew

Andrew Mew
Accounting Branch Chief

cc: Daniel H. Luciano, Esq.