



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 0407

April 12, 2005

**Via U.S. Mail and Fax (011) 86-755-8221-0133**

Andy Lin  
President and Chief Financial Officer  
Intermost Corporation  
10<sup>th</sup> Floor  
B10-07 Guomao Building  
Renmin Road (South)  
Shenzhen, China 518014

**RE: Intermost Corporation  
Form 10-K for the fiscal year ended June 30, 2004 and 2003  
Filed: October 15, 2004**

**Form 10-Q for the quarter ended September 30 and December 31, 2004  
File No. 0-30430**

Dear Mr. Lin:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director