



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

April 8, 2008

Mr. Samuel Sheng  
Sunway Global Inc.  
Daqing Hi-Tech Industry Development Zone  
Daqing, Heilongjiang, Post Code 163316  
People's Republic of China

**RE: Sunway Global Inc.  
Form 8-K Item 4.01  
Filed February 8, 2008  
File No. 33-2775-A**

Dear Mr. Sheng:

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

If you have any further questions regarding our review of your filings, please direct them to me (202) 551-3747.

Sincerely,

Patricia Armelin  
Staff Accountant