

March 20, 2006

Mail Stop 4561

VIA U.S. MAIL AND FAX 011 8610 82166699

Ying Han  
Chief Financial Officer  
Asianfo Holdings, Inc.  
4th Floor, Zhongdian Information Tower  
6 Zhongguancun Shouth Street, Haidian District  
Beiging 100086  
China

Re: Asianfo Holdings, Inc.  
File No. 001-15713  
Form 10-K for Fiscal Year Ended  
December 31, 2004

Dear Mr. Han:

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

Sincerely,

Jorge L. Bonilla  
Senior Staff Accountant

??

??

??

??