



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

September 23, 2008

Mr. Chris Lai
Amanasu Techno Holdings Corporation
115 East 57th Street, 11th Floor
New York New York 10022

Re: Amanasu Techno Holdings Corporation
Form 10-KSB for the Year Ended December 31, 2007
Form 10-QSB for the period ended March 31, 2008
File No. 000-49719

Dear Mr. Lai:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief