

Room 4561

September 21, 2007

Mr. Sang Don Kim
President and Chief Executive Officer
Cintel Corp.
9900 Corporate Campus Drive
Suite 3000
Louisville, KY 40223

Re: Cintel Corp.
Form 10-KSB for the Fiscal Year Ended December 31, 2005
Filed April 17, 2006
File No. 333-100046

Dear Mr. Kim:

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

Very truly yours,

Mark Kronforst
Accounting Branch Chief