

Mail Stop 4561

October 16, 2008

Mr. Arthur Viola  
President and Chief Executive Officer  
INFE-Human Resources, Inc.  
67 Wall Street, 22<sup>nd</sup> Floor  
New York, NY 10005

**Re: INFE-Human Resources, Inc.  
Schedule 14C  
Filed September 17, 2008, as amended on October 7, 2008 and  
October 15, 2008  
File No. 000-50374**

Dear Mr. Viola:

We have completed our review of your information statement on Schedule 14C and have no further comments at this time.

Sincerely,

Jennifer Gowetski  
Senior Counsel

cc: Laura Anthony, Esq.  
Legal & Compliance, LLC  
*Via facsimile (561) 514-0832*