

Mail Stop 4561

October 16, 2008

Mr. Arthur Viola
President and Chief Executive Officer
INFE-Human Resources, Inc.
67 Wall Street, 22nd 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