

Mail Stop 3561

October 29, 2009

Via Fax & U.S. Mail

Tian Ling  
Chief Executive Officer  
Xinyinhai Technology, Ltd.  
No. 16 Dalian Road, Haping Road  
Centralized Industrial Park, Harbin Development Zone, P.R. China 150060

**Re: Xinyinhai Technology, Ltd.  
Form 10-K for the fiscal year ended December 31, 2008  
File No. 000-51012**

Dear Ms. Tian Ling:

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

Sincerely,

Linda Cvrkel  
Branch Chief