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