

**Mail Stop 3561**

May 21, 2008

Li Xipeng, Chief Executive Officer  
China Infrastructure Investment Corporation  
Room 42, 4F, New Henry House  
Cenral, Hong Kong

**Re: China Infrastructure Investment Corporation  
Item 4.01 Form 8-K  
Filed May 14, 2008  
File No. 000-51081**

Dear Mr. Xipeng:

We have completed our review of your Form 8-K and have no further comments at this time.

If you have any questions, please call me at (202) 551-3832.

Sincerely,

Joshua Thomas  
Staff Accountant

CC: Matthew Ogurick  
Via fax to (305) 358-7095