



DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

March 11, 2009

Paul Kelly
President
China XD Plastics Co. Ltd.
No. 9 Qinling Road
Yingbin Road Centralized Industrial Park
Harbin Development Zone
Heilongjiang, China 150078

Re: NB Telecom, Inc.
Preliminary Information Statement on Schedule 14C
Filed March 6, 2009
File No. 0-53131

Dear Mr. Kelly:

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

Sincerely,

/s

Jessica Plowgian
Attorney-Adviser