



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

October 2, 2008

Mr. David Rector  
Chief Financial Officer  
Nano Holdings International, Inc.  
1640 Terrace Way  
Walnut Creek, California 94597

**Re: Nano Holdings International, Inc.**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**Filed April 7, 2008**  
**File No. 0-52636**

Dear Mr. Rector:

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

Sincerely,

William Thompson  
Accounting Branch Chief