



DIVISION OF  
CORPORATION FINANCE

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

Mr. Daniel Mckinney  
Chief Executive Officer  
Sino Fibre Communications, Inc.  
405 Lexington Avenue  
26th Floor  
New York, NY 10174

September 12, 2008

Re: **Sino Fibre Communications, Inc.**  
**Item 4.01 Form 8-K**  
**Filed August 19, 2008**  
**File No. 000-52709**

Dear Mr. Mckinney:

We issued oral comments to you on the above captioned filings on September 2, 2008. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by September 19, 2008 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by September 19, 2008, we will, consistent to our obligations under the federal securities laws, decide on how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may reach me at (202) 551-3364 if you have questions regarding comments on the related matters.

Sincerely,

Michael Henderson  
Staff Accountant