



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 26, 2008

RE: Sino Fibre Communications, Inc.
Item 4.01 Form 8-K
Filed August 19, 2008, as amended September 23, 2008
File No. 000-52709

Dear Mr. Mckinney:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director