



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

March 30, 2009

Mr. Mark Fingarson
President and Chief Executive Officer
Xcellink International Inc.
3148 Kingston Rd.
Scarborough, Ontario, Canada M1M 1P4

Re: Xcellink International Inc.
Form 8-K
Filed March 13, 2009
Form 8-K/A1
Filed March 27, 2009
File No. 333-143767

Dear Mr. Fingarson:

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

Sincerely,

Christopher J. White
Branch Chief