



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

October 1, 2008

Pu Fachun
Chief Executive Officer
American Nano Silicon Technologies, Inc.
c/o American Union Securities
100 Wall Street, 15th Floor
New York, NY 10005

**Re: American Nano Silicon Technologies, Inc.
Amendment No. 4 to Form 10
Filed September 18, 2008
File No. 000-52940**

Dear Mr. Fachun:

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

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3235.

Sincerely,

Jessica S. Kane
Staff Attorney

cc: Frank J. Hariton, Esq. (via facsimile)