

Via Facsimile and U.S. Mail
Mail Stop 4720

August 5, 2009

Mr. William Tay
President
Winrock International, Inc.
P.O. Box 42198
Philadelphia, PA 19101

**Re: Winrock International, Inc.
Registration Statement on Form 10-12G, filed June 17, 2009 and Form 10-
12G/A, filed July 28, 2009
File No. 000-53702**

Dear Mr. Tay:

We have completed our review of your registration statement on Form 10-12G and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director