



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

September 29, 2008

Mr. Steven Peacock  
Chief Financial Officer  
Actionview International, Inc.  
29970 Technology Drive, Suite 203  
Murrieta, California 92563

**Re:   Actionview International, Inc.**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**Form 10-QSB for the period ended March 31, 2008**  
**File No. 033-90355**

Dear Mr. Peacock:

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

Sincerely,

David R. Humphrey  
Branch Chief