



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 5, 2009

Mr. Anastasios Kyriakides  
Chief Executive Officer  
Interlink Global Corporation  
1100 NW 163 Drive  
Miami, Florida 33169

**Re: Interlink Global Corporation**  
**Item 4.01 Form 8-K**  
**Filed: December 11, 2008**  
**File No. 33-20033-D**

Dear Mr. Kyriakides:

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

Sincerely,

Robert Littlepage  
Accountant Branch Chief