

Mail Stop 3561

September 8, 2008

Mr. Daley Mok, Chief Financial Officer  
Network CN Inc.  
21/F., Chinachem Century Tower  
178 Gloucester Road  
Wanchai, Hong Kong

**Re: Network CN Inc.  
Item 4.01 Form 8-K/A  
Filed September 8, 2008  
File No. 000-30264**

Dear Mr. Mok:

We have completed our review of your Item 4.01 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Heather Clark  
Staff Accountant