



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

December 9, 2008

Via Facsimile

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

**RE: Network CN Inc.
Form 10-KSB for the Year Ended December 31, 2007
File Number: 000-30264**

Dear Mr. Mok:

We have completed our review of your Form 10-KSB and related filings, and at this time do not have further comments.

Sincerely,

Lyn Shenk
Branch Chief