



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

April 13, 2009

By U.S. Mail and Facsimile

Mr. Xuelian Bian  
Chief Executive Officer  
Linkwell Corporation  
1104 Jiatang Road, Jiading District  
Shanghai, China 201807

**Re: Linkwell Corporation  
Form 10-KSB for the Fiscal Year Ended December 31, 2007  
Form 10-Q for the Fiscal Quarter Ended September 30, 2008  
File No. 000-24977**

Dear Mr. Bian:

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

If you have any further questions regarding our review of your filings, please direct them to Dale Welcome, Staff Accountant, at (202) 551-3865 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief