



DIVISION OF  
CORPORATION FINANCE

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

Mr. Robert Kondratick  
President  
Interlink-US-Network, LTD.  
575 Underhill Boulevard  
Site 125  
Syosset, New York 11791

December 6, 2010

**Re: Interlink-US-Network, LTD.  
Item 4.01 Form 8-K filed November 24, 2010 as amended December 3, 2010  
File no. 000-50021**

Dear Mr. Kondratick:

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

Sincerely,

Michael Henderson  
Staff Accountant