



DIVISION OF  
CORPORATION FINANCE

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

December 14, 2012

Via E-mail

Henry T. Cochran, Chief Executive Officer  
Sinohub, Inc.  
6/F, Building 51, Road 5, Qiongyu Road  
Nanshan District, Shenzhen 518057  
People's Republic of China

**Re: Sinohub, Inc.**  
**Form 10-K for the Year Ended December 31, 2011**  
**Filed March 30, 2012**  
**Form 8-K dated September 6, 2012**  
**Filed September 12, 2012**  
**File No. 001-34430**

Dear Mr. Cochran:

We issued comments on the above captioned filing(s) on September 14, 2012. On November 29, 2012, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact Dennis Hult, Accounting Examiner, at 202 551-3618 or Kevin L. Vaughn, Accounting Branch Chief, at 202 551-3643 if you have any questions.

Sincerely,

/s/ Kevin L. Vaughn for

Amanda Ravitz  
Assistant Director