



DIVISION OF
CORPORATION FINANCE

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

June 24, 2013

Via U.S. mail

Mr. Pu Fachun

Chief Executive Officer

American Nano Silicon Technologies, Inc.

Nanchong Shili Industrial Street, Economic and Technology Development Zone

Xiaolong Chunfei Industrial Park, West Garden, Gaocheng Town

Yixing City, Jiangsu Province

PRC 214214

Re: American Nano Silicon Technologies, Inc.
Form 8-K Item 4.01
Filed April 25, 2013
Form 8-K Item 4.01
Filed April 30, 2013
Form 8-K Item 4.01
Filed June 24, 2013
File No. 0-52940

Dear Mr. Pu:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jenn Do

Jenn Do
Staff Accountant