Mail Stop 3561

James M. Cassidy, President Canistel Acquisition Corporation 1504 R Street, N.W. Washington, D.C. 20009

Re: Canistel Acquisition Corporation

Form 10

File No. 0-53255

Dear Mr. Cassidy:

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

Sincerely,

John D. Reynolds Assistant Director

cc: Lee Cassidy

fax: (202) 745-1920