



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

November 7, 2008

Mr. Brian Clewes
Chief Financial Officer , Secretary, Treasurer and Director
Brookfield Place, 181 Bay Street, Suite 2500
Toronto, Ontario M5J 2T7 Canada

RE: Carthew Bay Technologies Inc.
Form 20-F/A for the fiscal year ended December 31, 2007
Filed September 18, 2008
File No. 000-31481

Dear Mr. Clewes:

We have completed our review of your Form 20-F and the related amendment and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio
Accounting Branch Chief