

Room 4561

September 7, 2007

Mr. Peter Yip
Chief Executive Officer
CDC Corporation
33/F Citicorp Centre
18 Whitfield Road
Causeway Bay
Hong Kong K3

**Re: CDC Corporation
Form 20-F for Fiscal Year Ended December 31, 2005
Filed June 21, 2006
Form 20-F/A for Fiscal Year Ended December 31, 2005
Filed July 2, 2007
File No. 000-30134**

Dear Mr. Yip:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief