



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

DIVISION OF
CORPORATION FINANCE

Via Facsimile: (770) 351-9506

October 22, 2010

Mr. Peter Yip
Chief Executive Officer
CDC Corporation
11/F ING Tower
308 Des Voeux Road
Central Hong Kong

**Re: CDC Corporation
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed June 30, 2010
Forms 6-K Filed May 13, 2010 and August 10, 2010
File No. 000-30134**

Dear Mr. Yip:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins
Accounting Branch Chief