



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