



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

April 1, 2009

Li Kin Shing, President and CEO
China Elite Information Co., Ltd
c/o DeHeng Chen, LLC
225 Broadway, Suite 1910
New York, New York 10007

Re: China Elite Information Co., Ltd
Item 4.01 Form 8-K
Filed March 24, 2009
File No. 0-25591

Dear Li Kin Shing:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant