



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

Mail Stop 3561

October 20, 2009

Mr. Li Kin Shing
President and Chief Executive Officer
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.
Form 10-KSB for Fiscal Year Ended November 30, 2008
Filed March 13, 2009
Amendment No. 1 to Form 10-K for Fiscal Year Ended November 30,
2008
Filed October 13, 2009
File No. 0-25591**

Dear Mr. Li Kin Shing:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

William Thompson
Branch Chief