



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

December 15, 2009

Mr. Guojun Wang, CEO, Golden Key International, Inc.  
Dalian Vastitude Media Group  
8th Floor, Golden Name Commercial Tower  
68 Renmin Road, Zhongshan District  
Dalian, P.R. China

**Re: Golden Key International, Inc.**  
**Item 4.01 Form 8-K**  
**Filed December 9, 2009**  
**File No. 0-53027**

Dear Mr. Wang:

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

Sincerely,

Ta Tanisha Meadows  
Staff Accountant