



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

December 6, 2007

Mr. Victor I.H. Sun
Chief Financial Officer
East Delta Resources Corp.
Suite 600, 447 St-Francis Xavier St.
Montreal, Quebec Canada H2Y 2T1

**Re: East Delta Resources Corp.
Form 10-KSB for Fiscal Year Ended December 31, 2006
Filed April 17, 2007
File No. 0-32477**

Dear Mr. Sun:

We have reviewed your filing and have the following comments. We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-KSB for Fiscal Year Ended December 31, 2006

Financial Statements

Note 1 – Nature of Operations and Accounting Policies, page 23

1. It appears from your disclosures that that a significant portion of your operations are conducted in China. Please expand your disclosures regarding currency restrictions that exist relative to your operations. In addition, it appears you may need to provide audited parent-only condensed financial statements as required by Rule 5-04 of Regulation S-X. Otherwise, please explain why you do not believe this information is required.

Controls and Procedures, page 32

2. We note your disclosures that indicate your disclosure controls and procedures were deemed not effective and that your auditors have identified certain deficiencies that existed in the design or operation of your internal control over financial reporting that are considered to be material weaknesses. Please expand your disclosures to address the specific nature of the material weaknesses identified. In addition, provide disclosure of the remedial measures that were planned or taken to address the material weaknesses including your expected timetable for remediation.

Closing Comments

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

Mr. Victor I. H. Sun
East Delta Resources Corp.
December 6, 2007
page 3

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Kevin Stertzell at (202) 551-3723 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3683 with any other questions.

Sincerely,

Jill S. Davis
Branch Chief