



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3030

February 18, 2011

Chu Pi Yin  
Chief Financial Officer  
Omphalos, Corp.  
Unit 2, 15 Fl.,  
83, Nankan Rd. Sec. 1,  
Luchu, Taoyuan County  
Taiwan

**Re: Omphalos, Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 30, 2010**  
**File No. 000-32341**

Dear Ms. Yin:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief