



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 29, 2008

Mr. Yonggi Zhu  
Chief Executive Officer  
China Ivy School, Inc.  
1 Suhua Road  
Shiji Jinrong Building  
Suite 801  
Suzhou Industrial Park,  
Jiangsu Provision, 215020, P. R. China

**Re: China Ivy School, Inc.**  
**Item 4.02 Form 8-K**  
**Filed: September 12, 2008**  
**File No. 0-50240**

Dear Mr. Zhu:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Robert Littlepage  
Accountant Branch Chief

Mr. Yonggi Zhu  
China Ivy School, Inc.  
September 16, 2008  
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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Division of Corporation Finance  
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Washington, D.C. 20549-3720**



**TELECOPIER COVER SHEET**

**DATE: September 29, 2008**

**TO:**

**RECIPIENT'S NAME:** Mr. Vincent J. McGill , Esq.  
Ethan & Van Winkle, LLP

**FAX NUMBER:** 212-779-9928

**TELEPHONE NUMBER:**  
**REGISTRANT:** China Ivy School, Inc.

**FROM:**

**SENDER'S NAME:** Joseph M. Kempf

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