

Mail Stop 3561

November 1, 2006

Shu Keung Chui, Chief Executive Officer  
Business Development Solutions, Inc.  
c/o Shixin Enterprise Application Software (Shanghai) Co., Ltd.  
28/F., Citigroup Tower, 33 Hunyuanshiquao Rd., Pudong,  
Shanghai, China, 200120

**Re: Business Development Solutions, Inc.  
Form 10-KSB for Fiscal Year Ended  
December 31, 2005  
File No. 0-32433**

Dear Mr. Chui:

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

Sincerely,

Terence O'Brien  
Branch Chief

cc: Dawn Bernad-Schultz, Esq.  
Thelen Reid & Priest LLP  
Fax: 202.508.4321