



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0306

Mail Stop 3561

March 21, 2008

Mr. Wei Chenghui, Chief Executive Officer  
China Stationary and Office Supply, Inc.  
c/o Ningbo Binbin Stationery  
Qiaotouhu Industrial Park  
Ninghai, Zhejiang Province 315611 P.R. China

**Re: China Stationary and Office Supply, Inc.  
Item 4.01 Form 8-K filed March 11, 2008  
Form 10-KSB for Fiscal Year Ended  
December 31, 2006  
File No. 000-49819**

Dear Mr. Chenghui:

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

If you have any questions, please call me at (202) 551-3832.

Sincerely,

Joshua Thomas  
Staff Accountant

Cc: Nancy Hom  
Via fax to (212) 785-5867