



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

DIVISION OF
CORPORATION FINANCE

April 22, 2011

Via E-Mail

John Matthews, Chief Executive Officer
China Stationery & Office Supply, Inc.
708 Third Avenue
New York City, NY 10017

Re: China Stationery & Office Supply, Inc.
Amendment No. 1 to Preliminary Information Statement on Schedule 14C
Filed April 19, 2011
Amendment No. 2 to Current Report on Form 8-K for Reporting Period of
October 27, 2010
Filed April 4, 2011
File No. 000-49819

Dear Mr. Matthews:

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

Sincerely,

/s/ David Link for

John Reynolds
Assistant Director