



DIVISION OF  
CORPORATION FINANCE

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

September 10, 2010

Zhiguang Cai  
Chief Executive Officer and President  
Subaye, Inc.  
349 Dabeilu, Shiqiao, Panyu District  
Guangzhou City, Guangdong, China 511400

**Re: Subaye, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2009**  
**Filed December 29, 2009**  
**File No. 333-62236**

Dear Mr. Cai:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief