



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

Mail Stop 6010

October 30, 2008

VIA U.S. MAIL

Jiangcheng Wu
Chief Financial Officer
China Digital Communication Group
Number 2222 Jin Tian Road
An Lian Building 15th Floor A-01 and A-02
Futian Shenzhen China

**Re: China Digital Communication Group
Form 10-KSB for the year ended December 31, 2007
Filed March 27, 2008
Form 10-KSB for the year ended December 31, 2006
Filed April 2, 2007
Form 10-KSB for the year ended December 31, 2005
Filed March 30, 2006
File No. 000-49715**

Dear Ms. Wu:

We have completed our review of your Forms 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio
Accounting Branch Chief