

Mail Stop 6010

September 22, 2006

Jackie You Kazmerzak
Chief Financial Officer
Diguang International Development Co., Ltd.
8th Floor, Building 64,
Jinlong Industry District Majialong,
Nanshan District, Shenzhen, PRC

**Re: Diguang International Development Co., Ltd.
Form 10-KSB for the year ended December 31, 2005
and subsequent Exchange Act filings
File No. 333-69270**

Dear Ms. Kazmerzak:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant