



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

January 14, 2010

*By U.S. mail and facsimile*

Ms. Zheng Luo  
Chief Executive Officer  
OmniaLuo, Inc.  
Room 101, Building E6  
Huaqiaocheng East Industrial Park  
Nanshan District, Shenzhen 518053  
The People's Republic of China

**Re: OmniaLuo, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 31, 2009**  
**File No. 000-52040**

Dear Ms. Luo:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services

**Cc:** via fax number 86-21-6165-1799  
Ms. Laura Luo  
Wilson Sonsini Goodrich & Rosati