



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

September 16, 2008

Via U.S. Mail and Facsimile (303) 770-7332

Mr. Raymond Chou
Chief Executive Officer
Pacific Vegas Global Strategies, Inc.
16/F, Winsome House
73 Wyndham Street
Central, Hong Kong

Re: Pacific Vegas Global Strategies, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2007
Filed March 21, 2008
File No. 000-49701

Dear Mr. Chou:

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

Sincerely,

Ryan C. Milne
Accounting Branch Chief

cc: Andrew N. Bernstein, Esq.
Via facsimile (303) 770-7332