



DIVISION OF
CORPORATION FINANCE

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

Via U.S. Mail and Fax (732-452-9726)

Mr. Ya Li
Chief Financial Officer
Techedge, Inc.
33 Wood Avenue South, 7F
Iselin, New Jersey

RE: **Techedge, Inc.**
Form 10-KSB for the fiscal year ended December 31, 2004

Form 10-QSB for the quarterly period ended June 30, 2005
File No. 000-50005

Dear Mr. Li:

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

Sincerely,

Larry Spigel
Assistant Director