



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3628

January 12, 2012

Via Email

James C. Lin, Esq.
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c/o 18th Floor, The Hong Kong Club Building
3A Chater Road
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Shanda Interactive Entertainment Limited
Schedule 13E-3/A
Filed January 6, 2012
File No. 005-80297

Dear Mr. Lin:

We have reviewed your filing and have the following comment.

Preliminary Proxy Statement

1. We note your response to prior comment 7 in our January 3, 2012 letter. We do not see why the materials you sent us under a request for confidential treatment are outside the scope of Item 1015 of Regulation M-A. Please file the materials with your next amendment.

Please contact me at (202) 551-3267 with any questions you may have.

Sincerely,

/s/ JE Griffith

Julia E. Griffith
Special Counsel
Office of Mergers &
Acquisitions