



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 27, 2009

**VIA INTERNATIONAL MAIL AND FAX 011-86-1085653666**

Mr. Zhao Hongwei  
Chief Financial Officer  
Orsus Xelent Technologies Inc.  
12<sup>th</sup> Floor, Tower B  
Chaowai MEN Office Building  
26 Chaowai Street, Chaoyang Disc.  
Beijing, People's Republic of China 100020

**Re: Orsus Xelent Technologies Inc.  
Form 10-K for Fiscal Year Ended December 31, 2007 as Amended  
Form 10-Q for the Quarter Ended September 30, 2008  
File No. 001-33456**

Dear Mr. Hongwei:

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

Sincerely,

Larry Spigel  
Assistant Director

cc. Aaron Menzi, K&L Gates LLP (VIA FAX 212.536.3901)