

Mail Stop 3561

January 23, 2009

By U.S. Mail

Joseph Tik Tung Wong
Chief Financial Officer
China Premium Lifestyle Enterprise, Inc.
10/F, Wo Kee Hong Building
585-609 Castle Peak Road
Kwai Chung, N.T. Hong Kong

**RE: China Premium Lifestyle, Inc.
Form 10-K for the year ended December 31, 2007
Filed March 31, 2008
File No. 333-120807**

Dear Mr. Wong:

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

Sincerely,

Andrew Mew
Accounting Branch Chief