



DIVISION OF
CORPORATION FINANCE

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

January 26, 2011

Richard Man Fai Lee
Chief Executive 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 Enterprise, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed May 17, 2010
File No. 333-120807

Dear Mr. Lee:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew
Accounting Branch Chief