



DIVISION OF  
CORPORATION FINANCE

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

October 1, 2009

Mr. Michael Lee  
Chief Financial Officer  
China YouTV Corp.  
8th floor, MeiLinDaSha, Ji 2  
GongTi Road, East  
Beijing, China 10027

**Re: China YouTV Corp.**  
**Form 10-K for Fiscal Year Ended June 30, 2008**  
**Filed October 3, 2008**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2009**  
**Filed May 13, 2009**  
**Response Letter Dated July 7, 2009**  
**Response Letter Dated July 24, 2009**  
**Form 10-Q/A for Fiscal Quarter Ended March 31, 2009**  
**Filed September 22, 2009**  
**File No. 001-32984**

Dear Mr. Lee:

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

Sincerely,

W. Bradshaw Skinner  
Sr. Asst. Chief Accountant