



DIVISION OF  
CORPORATION FINANCE

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

March 22, 2010

Mr. Brian Stewart  
Chief Executive Officer  
Microelectronics Technology Co  
1702 ChinaChem Tower  
34-37 Connaught Road  
Central, Hong Kong  
China

**Re: Microelectronics Technology Co  
Form 8-K Filed February 16, 2010  
Response Letter Dated March 2, 2010  
Form 8-K/A Filed March 19, 2010  
File No. 001-32984**

Dear Mr. Stewart:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Mark C. Shannon  
Branch Chief