



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