

MICHAEL T. STUDER CPA P.C.
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December 16, 2009

Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Dear Ladies and Gentlemen:

We are the predecessor independent registered public accounting firm for Microelectronics Technology Company (the "Company"). We have read the Company's disclosure set forth in Item 4.01 Changes in Registrant's Certifying Accountants of the Company's Current Report on Form 8-K/A dated December 16, 2009 (the "Current Report") and are in agreement with the disclosures in the Current Report, insofar as it pertains to our firm, Michael T. Studer CPA P.C.

Very truly yours,

A handwritten signature in black ink, appearing to read "Michael T. Studer", written in a cursive style.

Michael T. Studer
President