

Mail Stop 4561

July 22, 2008

Li Kunwu  
Chairman and CEO  
China VoIP & Digital Telecom, Inc.  
Rm. 508, No. 786 Xinluo Street  
High-Tech Industrial Development Zone; Jina, CHINA

**Re: China VoIP & Digital Telecom, Inc.  
Form 10-KSB for the Year Ended  
December 31, 2007  
Filed April 8, 2008  
Form 10-QSB for the Quarter Ended  
March 31, 2008  
filed May 15, 2008  
File No. 333-131017**

Dear Mr. Kunwu:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief