

Via Facsimile and U.S. Mail
Mail Stop 6010

September 18, 2008

Mr. Chen Guocheng
Royaltech Corp.
Chief Financial Officer
Donghu Ecological Economic Development Zone
Changchun City, Jilin Province. P.R.C.

**Re: Royaltech Corp.
Item 4.01 Form 8-K
Filed September 15, 2008
File No. 000-52716**

Dear Mr. Guocheng:

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

Sincerely,

Tabatha Akins
Staff Accountant