

Mail Stop 3030

November 25, 2008

Bernard J. Tanenbaum III
Chief Executive Officer
Middle Kingdom Alliance Corp.
333 Sandy Springs Circle, Suite 223
Atlanta, Georgia 30328

**Re: Middle Kingdom Alliance Corp.
Preliminary Proxy on Schedule 14A
Filed November 3, 2008
File No. 000-52358**

Dear Mr. Tanenbaum:

We have completed our limited review of your preliminary proxy statement and have no further comments at this time. You may contact Joe McCann at (202) 551-6262 with any questions.

Sincerely,

Russell Mancuso
Branch Chief

cc: Ralph V. De Martino, Esq.