



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

December 15, 2009

Mr. Chen Ruofei, CEO  
China Interactive Education, Inc.  
Palm Grove House  
PO Box 438, Road Town  
Tortola, British Virgin Islands

**Re: China Interactive Education, Inc. (f/k/a Find the World Interactive)**  
**Item 4.01 Form 8-K**  
**Filed October 30, 2009**  
**File No. 333-134287**

Dear Mr. Ruofei:

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

Sincerely,

Ta Tanisha Meadows  
Staff Accountant