



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

December 30, 2008

Mr. Mark D. Chen
Chief Executive Officer
Pantheon China Acquisition Corp.
Suite 10-64
#9 Jianguomenwai Avenue
Chaoyang District
Beijing, China 100600

Re: Pantheon China Acquisition Corp.
Schedule 14A
File No. 000-52275
Filed December 4, 2008

Dear Mr. Chen:

We have completed our review of your Schedule 14A and related correspondence and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director

cc: Mitchell Nussbaum
Fax: (212) 504-3013