

Mail Stop 4561

November 5, 2007

Nevaeh Enterprises Ltd.  
25 Jin Hua Street  
Chang Chun, Ji Lin  
China, 130000

**Re: Nevaeh Enterprises Ltd.  
Amendment No. 2 to Registration Statement on Form SB-2  
Filed on November 1, 2007  
File No. 333-144681**

Ladies and Gentlemen:

We have reviewed your filing and have the following comment.

Cover Page of Registration Statement

1. In response to comment 1 of our letter dated August 10, 2007, you stated that you do not engage any firm or individual as your U.S. agent for service of documents relating to the registration statement. Please engage a firm or individual as your U.S. agent for service and file an amendment to your Form SB-2 to include on the front cover page of the Form SB-2 the name, address, and telephone number of a U.S. agent for service.

Please amend your registration statement in response to this comment and provide us with marked copies of the amendment. Please furnish a cover letter with your amendment. We may have additional comments.

If you have questions, please call David L. Orlic at (202) 551-3503, or, if you require further assistance, me at (202) 551-3462.

Sincerely,

Mark P. Shuman  
Branch Chief-Legal