



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

March 23, 2011

Mr. Zhi Hai Peng, Chief Executive Officer
Isdera North America, Inc.
Room 9B Block 1, Xintuo Garden No.1 Street, Shixia Bei, Futian District
Shenzhen, P.R. China 518000

Re: Isdera North America, Inc.
Item 4.01 Form 8-K
Item 4.02 Form 8-K
Filed March 3, 2011
File No. 000-52844

Dear Mr. Peng:

We have completed our review of your Item 4.01/4.02 Form 8-K and do not, at this time, have any further comments.

Sincerely,

Heather Clark
Staff Accountant