

Mail Stop 3561

January 7, 2009

Xiqun Yu
Chief Executive Officer
Tia I, Inc.
58 Heng Shan Road, Kun Lun Shopping Mall
Harbin, People's Republic of China 150090

Re: Tia I, Inc.
Item 4.01 Form 8-K
Filed December 23, 2008
File No. 000-52285

Dear Mr. Yu:

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

Sincerely,

William J. Kearns
Staff Accountant