



DIVISION OF  
CORPORATION FINANCE

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

March 18, 2011

Via E-mail

Mingchun Zhou  
Chief Executive Officer  
China Skyrise Digital Service, Inc.  
4/F M-3<sup>rd</sup> Building  
Hi-tech Industrial Park  
Nanshan District, Shenzhen PRC 518070

**Re: China Skyrise Digital Service, Inc.  
Form 10-K for the Year Ended December 31, 2009  
Filed March 31, 2010  
File No. 333-139940**

Dear Mr. Zhou:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief