



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

Mail Stop 3720

November 23, 2009

Mr. Bing HE
Chief Executive Officer and Chief Financial Officer
China Digital Ventures Corporation
Room B209-1, Jinhui Business Center
No 537 Zinaggang Zhong Road, Haizhu District
Guangzhou, China

Re: China Digital Ventures Corporation
Amendment No. 2 to Form 10-K for the Fiscal Year Ended September
30, 2008
Filed November 20, 2009
Amendment No. 2 to Forms 10-Q for the Quarterly Periods ended
December 31, 2008, March 31, 2009 and June 30, 2009
Filed November 20, 2009
File No. 3-146727

Dear Mr. HE:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

/s Robert Bartelmes, for
Larry Spiegel
Assistant Director