



DIVISION OF
CORPORATION FINANCE

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

Mr. Chao-Wu Chou
Chief Executive Officer
Xodtec Group Usa, Inc.
112 North Curry Street
Carson City, NV 89703-4934

October 21, 2009

**Re: Xodtec Group Usa, Inc.
Item 4.01 Form 8-K
Filed August 31, 2009 as amended September 1, 2009 and October 19, 2009
File No. 333-148005**

Dear Mr. Chou:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Michael Henderson
Staff Accountant