



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

November 4, 2008

**Via U.S. Mail**

Mr. James Yiu  
Chief Executive Officer  
Osprey Ventures, Inc.  
8 Hart Avenue, 15<sup>th</sup> Floor, Flat D  
Tsim Sha Tsui, Kowloon  
Hong Kong

**Re: Osprey Ventures, Inc.  
Item 4.01 Form 8-K  
Filed September 25, 2008  
File No. 333-148625**

Dear Mr. Murray:

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

Sincerely,

/s/ Chris White

Chris White  
Branch Chief