



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 13, 2009

Via U.S. Mail

George E. Harris
President, Chief Financial Officer and Director
China Wi-Max Communications, Inc.
1905 Sherman Street, Suite 335
Denver, Colorado 80203

**RE: China Wi-Max Communications, Inc.
Form 10
Filed 6/5/2008, as amended
File No. 0-53268**

Dear Mr. Harris:

We have completed our review of your Form 10 and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director

cc: Michael A. Littman, Esq.
Via facsimile: (303) 431-1567