



DIVISION OF
CORPORATION FINANCE

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

December 20, 2010

Mr. Frank Ventura
Chief Financial Officer
China Wi-Max Communications, Inc.
1905 Sherman Street, Suite 335
Denver, Colorado 80203

**Re: China Wi-Max Communications, Inc.
Form 10-K for the fiscal year ended December 31, 2009
Filed April 15, 2010**

**Forms 10-Q for the Quarterly Periods Ended March 31, 2010
and June 30, 2010
File No. 000-53268**

Dear Mr. Ventura:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Larry Spigel
Assistant Director