



DIVISION OF
CORPORATION FINANCE

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

October 19, 2010

Mr. Wilson Cheung
DNA Systems, Inc.
Room 306, 3rd Floor
Beautiful Group Tower, 77 Connaught Road
Central, Hong Kong

Re: DNA Systems, Inc.
Form 10-K for Fiscal Year Ended April 30, 2010
Filed July 29, 2010
File No. 333-152679

Dear Mr. Cheung:

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

Sincerely,

/s/ Celeste Murphy for
Larry Spigel
Assistant Director