

Mail Stop 3561

July 27, 2010

Zhang Li, CEO  
Forex365, Inc.  
Neiwei Road  
Fulaerji District, Qiqihar  
Heilongjiang, China, 161041

**Re:   Forex365, Inc.**  
**Item 4.01 Form 8-K**  
**Filed July 14, 2010**  
**File No. 000-53436**

Dear Mr. Li:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Blaise A. Rhodes  
Staff Accountant