



DIVISION OF  
CORPORATION FINANCE

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

December 21, 2011

Via E-mail

Wei Wang, Chief Executive Officer  
ChineseInvestors.Com, Inc.  
13791 E. Rice Place, Suite #107  
Aurora, CO 80015

**Re: ChineseInvestors.Com, Inc.  
Registration Statement on Form S-1  
Filed December 21, 2011  
File No. 333-178655**

Dear Mr. Wang:

Our preliminary review of your registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of the form. For instance, the registration statement is not signed by the principal accounting officer or controller and does not contain an audit report or consent of auditors. We will not perform a detailed examination of the registration statement and we will not issue comments because to do so would delay the review of other disclosure documents that do not appear to contain comparable deficiencies.

If you were to request acceleration of the effective date of the registration statement in its present form, we would likely recommend that the Commission deny your request. We suggest that you consider filing a substantive amendment to correct the deficiencies.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spigel  
Assistant Director

cc: Via E-mail  
Michael E. Shaff, Esq.  
Irvine Venture Law Firm, LLP