



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

November 2, 2009

Mr. Zengxing Chen
Chief Executive Officer
NewEra Technology Development Co., Ltd.
25-1303 Dongjin City Suite
East Dongshan Rd., Huaina, Anhui Province
People's Republic of China 232001

Re: NewEra Technology Development Co., Ltd.
Registration Statement on Form 10
Filed August 26, 2009
File No. 0-53775

Dear Mr. Chen:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: Joy Z. Hui, Esq. (732) 577-1188