

Mail Stop 4720

January 4, 2010

Ms. ZHU Mingzi  
Chief Executive Officer and Director  
NewTech Enterprise Management, Inc.  
Room 901, No. 7 Lane 388  
East Xinjian Road  
Shanghai, China

**Re: NewTech Enterprise Management, Inc.  
Registration Statement on Form 10  
Filed October 2, 2009  
File No. 000-53796**

Dear Ms. ZHU:

We have completed our review of your Registration Statement on Form 10 and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director