



DIVISION OF
CORPORATION FINANCE

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

January 18, 2011

Mr. Zhilian Chen
President and Director
Santaro Interactive Entertainment Company
5348 Vegas Drive
Las Vegas, NV 89108

**Re: Santaro Interactive Entertainment Company
Form 8-K
Filed January 13, 2011
File No. 333-165751**

Dear Mr. Chen:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within five business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Item 4.01 Changes in Registrant's Certifying Accountant

1. We note that you dismissed Child, Van Wagoner & Bradshaw, PLLC, on January 10, 2011 and that you engaged Bernstein & Pinchuk, LLP on November 3, 2010. Please confirm that for the period from November 3, 2010 through January 10, 2011 you engaged both Child, Van Wagoner & Bradshaw, PLLC and Bernstein & Pinchuk, LLP.
2. Please amend the Form 8-K to disclose whether there were any disagreements or reportable events, as described in Item 304(a)(1)(iv) and Item 304(a)(1)(v), respectively, of Regulation S-K, with Child, Van Wagoner & Bradshaw, PLLC, during the two most recent fiscal years and subsequent interim period through the date of dismissal. Please specify the time frame that is covered by your disclosure.
3. We note your disclosure regarding the engagement of Bernstein & Pinchuk, LLP. Please amend your filing to include the disclosure required by Item 304(a)(2)(i) and (ii) of

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Regulation S-K. Ensure that your disclosure covers the two most recent fiscal years and subsequent interim period through engagement.

4. In your amended Form 8-K, include an updated Exhibit 16 letter from the former accountant referencing the revised Form 8-K.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact me at (202) 551-3446 if you have questions.

Sincerely,

Jaime G. John
Staff Accountant