



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

DIVISION OF  
CORPORATION FINANCE

September 3, 2010

Yin Yin Shao  
President  
Jago China Holding Limited  
Jiefang Road, Xingxin Commercial Plaza  
Room 4712-15  
Shenzhen, Guangdong  
P.R. China

**Re: Jago China Holding Limited  
Amendment No. 2 to Registration Statement on Form 10  
Filed August 20, 2010  
File No. 000-53946**

Dear Ms. Shao:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Sonia Barros  
Special Counsel

cc: Elizabeth Chen, Esq.  
*Via facsimile (212) 798-6366*