



DIVISION OF  
CORPORATION FINANCE

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

May 15, 2013

Via U.S. mail

Tan Sri Barry Goh Ming Ghoo  
Chief Executive Office  
Odenza Corp.  
N. 45, 47 & 49, Jalan USJ 21/11  
47630 UEP Subang Jaya  
Selangor Darul Ehsan, Malaysia

**Re: Odenza Corp.**  
**Item 4.01 Form 8-K**  
**Filed April 24, 2013**  
**Item 4.01 Form 8-K/A**  
**Filed May 14, 2013**  
**File No. 000-54301**

Dear Mr. Barry Goh:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. 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 rules require.

Sincerely,

/s/ Suying Li

Suying Li  
Staff Accountant