

June 14, 2010

Wen Liuping, President  
Precise Strategy Acquisition Corp. I  
Suite 1408, Block A, RongchaoBinghai Building  
Bao'an Central Dist., Shenzhen, China 518101

**RE: Precise Strategy Acquisition Corp. I  
Registration Statement on Form 10  
File No. 0-53956**

Dear Ms. Liuping:

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

Sincerely,

John Reynolds,  
Assistant Director