

July 8, 2010

Qiang Wu
Chief Executive Officer
Calendar Profits Limited
27F Two Exchange Square, 8 Connaught Place
Central, Hong Kong 999077

Re: Calendar Profits Limited
Registration Statement on Form 20-F
Filed May 7, 2010
File No. 000-53973

Dear Mr. Wu:

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

Sincerely,

David L. Orlic
Attorney-Advisor

cc: Via Facsimile (917) 332-3725
Brad Schiffman, Esq
Blank Rome LLP