



DIVISION OF  
CORPORATION FINANCE

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

January 22, 2013

Via Facsimile

Mr. Qiang Wu  
Chief Executive Officer  
Galaxy Strategy & Communications Inc.  
Unit 202, 2/F Malaysia Building  
50 Gloucester Road  
Wanchai, Hong Kong

**Re: Galaxy Strategy & Communications Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2011**  
**Filed May 4, 2012**  
**File No. 000-53973**

Dear Mr. Wu

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/ Patrick Gilmore

Patrick Gilmore  
Accounting Branch Chief

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