



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

DIVISION OF
CORPORATION FINANCE

December 30, 2010

William Tay
President
Daedalus Ventures, Inc.
2000 Hamilton Street, #943
Philadelphia, PA 19130

Re: Daedalus Ventures, Inc.
Registration Statement on Form 10
Filed September 23, 2010
File No. 000-54126

Dear Mr. Tay:

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

Sincerely,

Tom Kluck
Legal Branch Chief