



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

DIVISION OF
CORPORATION FINANCE

September 13, 2010

Wei Guo, President
Jet Cheer Investments Ltd.
Akara Building
24 De Castro Street
Wickhams Cay 1
Road Town
Tortola, British Virgin Islands

**Re: Jet Cheer Investments Ltd.
Form 20-F/A
Filed August 24, 2010
File No. 000-54016**

Dear Mr. Guo:

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

Sincerely,

Jeffrey P. Riedler
Assistant Director