



DIVISION OF
CORPORATION FINANCE

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

December 17, 2010

Luther L. Jao
President and Principal Executive Officer
Intelligent Communication Enterprise Corporation
13 Spottiswoode Park Road
Singapore 088640

**RE: Intelligent Communication Enterprise Corporation
Form 10-K for the Year ended December 31, 2009
Filed April 15, 2010
File No. 000-10822**

Dear Mr. Jao:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

s/ Larry Spigel

Larry Spigel
Assistant Director

cc: Kevin Timken, Esq.
KRUSE LANDA MAYCOCK & RICKS, LLC
Facsimile (801) 531-7091