



DIVISION OF  
CORPORATION FINANCE

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

October 15, 2015

Mail Stop 4631

Mr. Ming Yi  
Chief Financial Officer  
Wave Sync Corp. (f/k/a China Bio-Energy Corp.)  
40 Wall Street, 28<sup>th</sup> Floor  
New York, NY 10005

**Re: China Bio-Energy Corp.  
Form 10-K for Fiscal Year Ended December 31, 2014  
Filed August 31, 2015  
File No. 0-20532**

Dear Mr. Yi:

We issued comments to you on the above captioned filing on September 28, 2015. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by October 29, 2015.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Ameen Hamady, Staff Accountant, at (202) 551-3891 or in his absence, me at (202) 551-3355 with any questions.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction