



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

February 4, 2011

Mr. Jimmy Chow Chun Man, Chief Financial Officer  
China Enterprises Limited  
Unit 3101, 31<sup>st</sup> Floor, Bank of America Tower  
12 Harcourt Road, Central  
Hong Kong

**RE: China Enterprises Limited**  
**Form 20-F for the Fiscal Year ended December 31, 2008**  
**Form 6-K filed December 3, 2010**  
**File No. 1-12126**

Dear Mr. Man:

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

Sincerely,

Rufus Decker  
Accounting Branch Chief