



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, 31st 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