



DIVISION OF  
CORPORATION FINANCE

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

January 24, 2011

Earnest Leung  
Chief Executive Officer  
Network CN Inc.  
Suite 3098, Shell Tower  
Times Square  
1 Matheson Street  
Causeway Bay  
Hong Kong

**Re: Network CN Inc.  
Form 10-K for fiscal year ended December 31, 2009  
Filed March 31, 2010  
Form 10-Q for the quarter ended September 30, 2010  
Filed November 8, 2010  
File No. 000-30264**

Dear Mr. Leung:

We issued comments to you on the above captioned filing on December 30, 2010. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by February 4, 2011 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by February 4, 2011, we will, consistent with our obligations under the federal securities laws, decide on how we will seek to resolve material outstanding comments and complete our review of your filings 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 filings, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Earnest Leung  
Network CN Inc.  
January 24, 2011  
Page 2

Please contact Brandon Hill, Attorney-Advisor, at (202) 551-3268, Kathleen Krebs, Special Counsel, at (202) 551-3350, or me at (202) 551-3810 with any questions.

Sincerely,

Larry Spirgel  
Assistant Director

cc: Scott C. Kline, Esq.  
Pillsbury Winthrop Shaw Pittman LLP  
(via facsimile)