



DIVISION OF  
CORPORATION FINANCE

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

March 28, 2011

**Via U.S. Mail and Fax: (415) 983-1200**

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  
File No. 000-30264**

Dear Mr. Leung:

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

Sincerely,

Larry Spigel  
Assistant Director

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