

Mail Stop 3561

March 4, 2009

By U.S. Mail

Mr. Marc Urbach  
President, Principal Executive Officer  
China Broadband, Inc.  
1900 Ninth Street, 3rd Floor  
Boulder, CO 80302

**RE: China Broadband, Inc.  
Form 10-KSB for Fiscal Year Ended December 31, 2007  
Filed April 15, 2008  
File No. 0-19644**

Dear Mr. Urbach:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Andrew Mew  
Accounting Branch Chief