



DIVISION OF
CORPORATION FINANCE

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

October 19, 2011

Via E-Mail

Man Keung Wai
Chief Executive Officer
Chinawe.com Inc.
Room 1208, Block A
Fuk Keung Industrial Building
66-68 Tong Mei Road
Kowloon, Hong Kong

**Re: Chinawe.com Inc.
Form 10-K for the Year Ended December 31, 2010
Filed March 30, 2011
File No. 000-29169**

Dear Mr. Wai:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Mark S. Webb

Mark S. Webb
Legal Branch Chief

cc. Via E-Mail
Joel Frank, Esq.
Wilk Auslander LLP