Mr. Cheung Chi Ho Chief Executive Officer Uonlive Corporation (f/k/a China World Trade Corporation) 5/F, Guangdong Finance Building 88 Connaught Road West Hong Kong

**Re:** China World Trade Corporation

Form 10-KSB for Fiscal Year Ended December 31, 2007

File No. 000-26119

Dear Mr. Ho:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Christine Davis Assistant Chief Accountant