

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

September 10, 2010

Zhiguang Cai Chief Executive Officer and President Subaye, Inc. 349 Dabeilu, Shiqiao, Panyu District Guangzhou City, Guangdong, China 511400

Re: Subaye, Inc.

Form 10-K for the Fiscal Year Ended September 30, 2009

Filed December 29, 2009

File No. 333-62236

Dear Mr. Cai:

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,

Patrick Gilmore Accounting Branch Chief