

Mail Stop 4561

February 20, 2007

VIA U.S. MAIL AND FAX (202) 654-3372

Ms. Jie Chen  
Chief Executive Officer  
Minghua Group International Holdings Limited  
8/F East Area  
Century Golden Resources Business Center  
69 Banjing Road, Haidian District  
Beijing, People's Republic of China, 100089

**Re: Minghua Group International Holdings Limited  
Form 10-KSB/A for the year ended December 31, 2005  
Filed November 21, 2006  
File No. 000-30183**

Dear Ms. Chen:

We have completed our review of your Form 10-KSB and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
*Branch Chief*