



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

December 19, 2008

Dempsey Mork  
Chief Executive Officer  
China Holdings, Inc.  
78365 Highway 111, Suite 382  
La Quinta, CA 92253

**Re: China Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed March 24, 2008**  
**File No. 000-25997**

Dear Mr. Mork:

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

Sincerely,

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services

cc: China Holdings, Inc.  
Fax: (760) 400-3026