

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

Mail Stop 3561

January 7, 2009

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

Re: China Holdings, Inc. Item 4.01 Form 8-K Filed September 24, 2008 File No. 0-25997

Dear Mr. Mork:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ryan C. Milne Accounting Branch Chief

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