



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

August 11, 2008

Via U.S. Mail

Zheng Shuying  
Chief Executive Officer and Chief Financial Officer  
Smooth Global (China) Holdings Inc.  
Room 618, +17 Anyuan Road Chaoyang District  
Beijing, P.R. China 100029

**RE: Smooth Global (China) Holdings, Inc.**  
**Form 10-KSB for the Year ended December 31, 2007**  
**File No. 0-25707**  
**Filed April 15, 2008**

Dear Mr. Shuying:

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

Sincerely,

/s/ Larry Spiegel  
Assistant Director