



DIVISION OF  
CORPORATION FINANCE

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

November 17, 2011

Via E-mail

Mr. Lingbo Chi  
Chief Executive Officer  
China America Holdings, Inc.  
Xi Lv Biao Industrial Park, Longdu Street  
Zhucheng City, Shangdong Province, China 262200

**Re: China America Holdings, Inc.  
Amendment No. 1 to Current Report on Form 8-K  
Filed July 7, 2011  
Annual Report on Form 10-K for the Fiscal Year Ended September 30, 2010  
Filed December 29, 2010  
File No. 000-53874**

Dear Mr. Chi:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Dietrich King for

Pamela Long  
Assistant Director

cc: James M. Schneider, Esq.