



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

September 18, 2009

Mr. Xianping Wang  
Xinhua China Ltd.  
Yuanjia International Apartment  
Building #1, Suite 304  
No. 40 Dongzhong Street  
Dongcheng District, Beijing 100027  
People's Republic of China

**Re: Xinhua China Ltd.**  
**Form 10-KSB for Fiscal Year Ended June 30, 2008**  
**Filed October 14, 2008**  
**File No. 0-33195**

Dear Mr. Wang:

We issued comments to you on the above captioned filing on **March 6, 2009**. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by **October 2, 2009** to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by **October 2, 2009**, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact me at 202-551-3737 if you have any questions.

Sincerely,

Jennifer Thompson  
Accounting Branch Chief

Cc: Diane D. Dalmy, Attorney at Law