

Mail Stop 4561

March 6, 2007

Mr. Ping'an Wu
President and Chief Executive Officer
China Properties Developments, Inc.
89 Chang'an Middle Road
Yangming International Tower, 26th and 27th Floors
Xi'an, China 710061

**Re: China Properties Developments, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2005
Filed April 17, 2006
File No. 0-50637**

Dear Mr. Wu:

We issued comments to you on the above captioned filing on November 13, 2006. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by March 20, 2007 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 March 20, 2007, 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 filing, 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 Amanda Jaffe at 202-551-3473 if you have any questions.

Sincerely,

Kevin Woody
Accounting Branch Chief