

Via Facsimile and U.S. Mail  
Mail Stop 4561

June 26, 2007

Mr. Ping'an Wu  
President and Chief Executive Officer  
China Properties Developments, Inc.  
89 Chang'an Middle Road  
Yangming International Tower, 26<sup>th</sup> and 27<sup>th</sup> 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 have completed our review of your Form 10-KSB and have no further comments at this time.

Sincerely,

Kevin Woody  
Branch Chief