

Mail Stop 3010

April 16, 2009

VIA U.S. MAIL AND FAX (973) 443-0609

Mr. Shuo (Steven) Lou  
Chief Financial Officer, Chief Accounting Officer and Executive VP  
China Properties Developments, Inc.  
89 Chang'an Middle Rd.  
Yangming International Tower, Flrs 26/27  
Xi'an, China

Re: China Properties Developments, Inc.  
File No. 000-50637  
Form 10-K for Fiscal Year Ended  
December 31, 2007  
Form 10-Q for the Quarterly Period Ended  
March 31, 2008  
Form 10-Q for the Quarterly Period Ended  
June 30, 2008

Dear Mr. Lou:

We issued comments to you on the above captioned filing on February 5, 2009. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by April 30, 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 April 30, 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 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>.

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You may contact Robert Telewicz, Staff Accountant at (202) 551-3438, or the undersigned at (202) 551-3629 if you have questions.

Sincerely,

Kevin Woody  
Accounting Branch Chief