



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

May 30, 2008

**via U.S. mail and facsimile**

Mr. Samuel Liu  
Director, President, COO and Secretary  
China Growth Development, Inc.  
927 Canada Court  
City of Industry, CA 91748

**RE: China Growth Development, Inc.  
Form 8-K Item 4.01  
Filed May 14, 2008  
Form 8-K/A Item 4.01  
Filed May 30, 2008  
File # 333-109548**

Dear Mr. Liu:

We have completed our review of your filing and amendment and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3739.

Sincerely,

Ryan Rohn  
Staff Accountant