



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

May 26, 2010

By U.S. Mail and Facsimile

Mr. Gene M. Bennett  
Chief Financial Officer  
China Architectural Engineering, Inc.  
105 Baishi Road, Jiuzhou West Avenue  
Zhuhai, People's Republic of China

**Re: China Architectural Engineering, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Definitive Proxy Statement on Schedule 14A filed April 30, 2009  
Form 10-Q for the Fiscal Quarter Ended March 31, 2009  
Form 10-Q for the Fiscal Quarter Ended June 30, 2009  
Form 10-Q for the Fiscal Quarter Ended September 30, 2009  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Form 10-K/A for the Fiscal Year Ended December 31, 2009  
Form 10-Q for the Fiscal Quarter Ended March 31, 2010  
File No. 001-33709**

Dear Mr. Bennett:

We have reviewed your response letter dated May 14, 2010 and have the following additional comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. After reviewing this information, we may or may not raise additional comments.

Form 10-K/A for the Fiscal Year Ended December 31, 2009

Report of Independent Registered Public Accounting Firm, page F-2

1. Please amend your amended Form 10-K to have your auditor include an explanatory paragraph in the reissued audit opinion regarding the restatement. See AU Sections 508.11 and 508.19 of the AICPA Statements of Auditing Standards for guidance.

\* \* \*

Please respond to this comment within 10 business days, or tell us when you will provide us with a response. Please provide us with a response letter that keys your responses to our comments and provides any requested information. Detailed letters

Mr. Gene M. Bennett  
China Architectural Engineering, Inc.  
May 26, 2010  
Page 2

greatly facilitate our review. Please furnish your response on EDGAR as a correspondence file. Please understand that we may have additional comments after reviewing your responses to our comments.

If you have any questions regarding this comment, you may contact Dale Welcome, Staff Accountant, at (202) 551-3865, Tricia Armelin, Senior Staff Accountant, at (202) 551-3747 or, in their absence, to the undersigned at (202) 551-3689.

Sincerely,

John Hartz  
Senior Assistant Chief Accountant