

Mail Stop 4561

October 11, 2007

Lu Pingji  
6 Youyi Dong Lu, Han Yuan 4 Lou  
Xi'An, Shaanxi Province  
China 710054

**Re: China Housing & Land Development  
Form 10-KSB for Fiscal Year Ended December 31, 2006  
Form 10-QSB for Fiscal Quarter Ended March 31, 2007 and June 30,  
2007  
File No. 000-51429**

Dear Lu Pingji:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

You may contact Yolanda Crittendon, Staff Accountant, at (202) 551-3472 or the undersigned at (202) 551-3498 if you have questions.

Sincerely,

Linda VanDoorn  
Senior Assistant Chief Accountant