



DIVISION OF
CORPORATION FINANCE

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

Via Facsimile and U.S. Mail

January 5, 2011

Mr. Xin Sun
CEO and CFO
China Health Industries Holdings, Inc.
68 Binbei Street
Songbei District, Harbin City
People's Republic of China

Re: China Health Industries Holdings, Inc.
Form 10-K filed on October 27, 2009, as amended on November 12, 2009, November
13, 2009, December 22, 2009 and November 16, 2010
File No. 000-51060

Dear Mr. Sun:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

Melissa Rocha
Accounting Branch Chief