



DIVISION OF  
CORPORATION FINANCE

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

September 9, 2020

Conn Flanigan  
General Counsel  
China Foods Holdings Ltd.  
Suite 3102, Everbright Center,  
108 Gloucester Road  
Wanchai, Hong Kong

**Re: China Foods Holdings Ltd.**  
**Form 8-K Filed July 9, 2020**  
**File No. 001-32522**

Dear Mr. Flanigan:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Jenny Chen-Drake