



DIVISION OF  
CORPORATION FINANCE

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

February 22, 2023

Xiao Jun Kong  
Chief Executive Officer, Chief Financial Officer  
China Foods Holdings Ltd.  
Room 2301A China Resources Building  
26 Harbour Road  
Wanchai, Hong Kong

**Re: China Foods Holdings Ltd.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**File No. 001-32522**

Dear Xiao Jun Kong:

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: Conn Flanigan