



DIVISION OF
CORPORATION FINANCE

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

December 12, 2023

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

Re: China Foods Holdings Ltd.
Form 10-K for Fiscal Year Ended December 31, 2022
File No. 001-32522

Dear Kong Xiao Jun:

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
Disclosure Review Program

cc: Conn Flanigan