

Mail Stop 3561

August 7, 2009

Frank Pioppi
Chief Executive Officer
China Ding Cheng Science Holdings Co., Ltd.
P.O. Box 110310
Naples, FL 34108-0106

**Re: China Ding Cheng Science Holdings Co., Ltd.
Amendment No. 2 to Registration Statement on Form 10
Filed July 23, 2009
File No. 0-53658**

Dear Mr. Pioppi:

We have completed our review of your Form 10 and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director