

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