



DIVISION OF  
CORPORATION FINANCE

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

July 15, 2013

Via E-mail

Ms. Ren Ying  
Chief Financial Officer  
China Ginseng Holdings, Inc.  
1562 Jie Fang Great Road  
16 FL Zhongji Building, Suite 1062-1063  
Nanguan District  
Changchun City, China

**Re: China Ginseng Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended June 30, 2012**  
**Filed October 4, 2012**  
**File No. 000-54072**

Dear Ms. Ren Ying:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Reynolds

John Reynolds  
Assistant Director