



DIVISION OF  
CORPORATION FINANCE

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

November 6, 2024

Yan Ping Sheng  
Chief Executive Officer  
China Teletech Holding Inc.  
16th Floor, North Tower,  
528 Pudong South Road  
Shanghai, China 200120

**Re: China Teletech Holding Inc.**  
**Amendment No. 2 to**  
**Registration Statement on Form 10-12G**  
**Filed October 31, 2024**  
**File No. 000-56680**

Dear Yan Ping Sheng:

We have completed our review of your filings. 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 Technology

cc: Rhonda Keaveney, Agent