

Mail Stop 3561

April 29, 2008

Mr. Tong Liu  
Chief Executive Officer  
American Business Holdings, Inc.  
No. 194, Guogeli Street, Harbin  
Heilongjiang Province, China 150001

**Re: American Business Holdings, Inc.**  
**Item 4.01 Form 8-K**  
**Filed April 17, 2008**  
**File No. 333-132429**

Dear Mr. Liu:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant