

Mail Stop 4561

November 5, 2008

Mr. Gu Xianzhong
President and CEO
China Shoe Holdings, Inc.
488 Wai Qingsong Road
Waigang, Jiading District, Shanghai
PR of China

**Re: China Shoe Holdings, Inc.
Form 10-KSB For the Fiscal Year Ended December 31, 2007
File No. 333-139910**

Dear Mr. Xianzhong:

We have completed our review of your Form 10-KSB and amendments and have no further comments at this time on the specific issues raised.

Sincerely,

Christine Davis
Assistant Chief Accountant

cc: Via facsimile: (914)693-2963
Frank J. Hariton, Esq.