

Mail Stop 3561

December 21, 2006

Mr. Alwin Tan
Chief Executive Officer
China Healthcare Acquisition Corp.
1233 Encino Drive
Pasadena, California 91108

**Re: China Healthcare Acquisition Corp.
Amendment No. 3 to Registration Statement on Form S-1
Filed December 8, 2006
File No. 333-135705**

Dear Mr. Tan:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Cover Page

1. Please specifically identify the “affiliate” of the company’s chairman who may purchase shares in the private placement. We may have further comment.

The Offering, page 3

Liquidation if no business combination, page 7

2. Please clarify here and throughout the document as appropriate the obligation of the company to bring a claim against the founders in the event that the founders failed to follow through on their indemnification obligation or otherwise took actions which may be viewed as giving shareholders a cause of action against such individuals. In particular, discuss how such matters would be dealt with under applicable Chinese law. Additionally, clarify whether the board has any fiduciary obligation to bring such a claim. If not, please explain.

Risk Factors, page 12

3. Please add a risk factor discussing the going concern for China Healthcare.

Proposed Business, page 36

Sources of Target Businesses, page 38

4. Please discuss whether the company, or any of its officers, directors and shareholders, has had any discussions with affiliates of the officers, directors or shareholders of the company, regarding a possible business combination between the company and an entity in the PRC. If so, please discuss the nature of these discussions, including any possible targets and/or understandings between the company, or its officers, directors and shareholders, and the affiliates of the officers, directors and shareholders of the company regarding a possible business combination with the company and a business in the PRC.
5. Clarify whether you have formally or informally informed any entity that you are in registration with the understanding that they may commence searching for targets prior to the effectiveness of the registration statement. Clarify your policy regarding any opportunities that third parties may be aware of prior to the completion of the IPO. We may have further comment.
6. Please discuss whether the company could enter into a business combination with a target business that an officer or director of the company was aware of from his or her search of target businesses in connection with such officer or directors’

affiliation with another blank check company.

Management, page 48

7. Please supplementally discuss briefly the reasons for the changes to the biographical information. We note that the phrase "Trading Advisor and Commodity Pool Operator" remains in the biographical information for Jack Kang.

Exhibits

8. Please file any remaining exhibits including the form of dealer's certificate.

As appropriate, please amend your registration statement in response to these comments. Please provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your response to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Mr. Alwin Tan
China Healthcare Acquisition Corp.
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You may contact Raj Rajan at (202) 551-3388 or Hugh West at (202) 551-3872 if you have questions regarding the financial statements and related matters. Please contact Ronald Alper at (202) 551-3329 or Michael Karney, who supervised the review of your filing, at (202) 551-3847 with any other questions.

Sincerely,

John Reynolds
Assistant Director

cc: Elizabeth R. Hughes, Esq.
Fax (703) 821-8949