



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

March 24, 2009

Qing Ran Zhu, President  
Changda International Holdings, Inc.  
10<sup>th</sup> Floor Chenhong Building No. 301  
East Dong Feng Street  
Weifang, Peoples Republic of China

**Re: Changda International Holdings, Inc.**  
**Item 4.01 Form 8-K**  
**Filed February 17, 2009**  
**File No. 000-53566**

Dear Qing Ran Zhu:

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

Sincerely,

Ta Tanisha Meadows  
Staff Accountant