



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

DIVISION OF
CORPORATION FINANCE

November 26, 2013

Via E-Mail

Mr. Hailong Liu
Chief Executive Officer
China Electronics Holdings, Inc.
Building 3, Benhe District
Longhe East Road
Lu'an City, Anhui Province
PRC 237000

Re: China Electronics Holdings, Inc.
Item 4.01 Form 8-K
Filed October 29, 2013
File No. 333-152535

Dear Mr. Liu:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief

Cc: Yue Cao, Esq.
Eaton & Van Winkle LLP