



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

May 3, 2010

Gao Qian  
President  
China High Technology Acquisition Corp.  
c/o David N. Feldman, Esq.  
Feldman LLP  
420 Lexington Avenue, Suite 2620  
New York, NY 10170

**Re: China High Technology Acquisition Corp.  
Amendment No. 1 to Form 10-12G  
Filed April 15, 2010  
File No. 000-53858**

Dear Mrs. Qian:

We have completed our review of your Form 10 and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director