



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

May 7, 2010

Mr. 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  
Item 4.01 Form 8-K  
Filed April 14, 2010  
Amendment No. 1 to Item 4.01 Form 8-K  
Filed April 23, 2010  
Amendment No. 2 to Item 4.01 Form 8-K  
Filed May 5, 2010  
File No. 0-53858**

Dear Mr. Qian:

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

Sincerely,

William H. Thompson  
Accounting Branch Chief