



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

DIVISION OF  
CORPORATION FINANCE

December 13, 2010

Xu Jianping  
Chairman, President and Chief Executive Officer  
China Dongfang Healthcare Group Inc.  
No. 8, Shian South Road, Shijing Street  
Baiyun District, Guangzhou City, People's Republic of China

**Re: China Dongfang Healthcare Group Inc.**  
**Registration Statement on Form 10-12G, as amended**  
**Filed August 2, 2010**  
**File No. 000-54063**

Dear Mr. Xu:

We have completed our review of your above-referenced filing and do not have any further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director

cc: Jeffrey M. Taylor  
Jeffrey A. Rinde  
Blank Rome LLP  
One Logan Square  
18th & Cherry Streets  
Philadelphia, PA 19103