



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 12, 2018

Via E-mail

Ting Ting Chang  
Chief Executive Officer  
China Biotech Holdings Limited  
Suite 2432, Sun Hung Kai Centre  
30 Harbour Road  
Wanchai, Hong Kong

**Re: China Biotech Holdings Limited  
Preliminary Information Statement on Schedule 14C  
Filed November 27, 2017  
File No. 000-55631**

Dear Ms. Chang:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Brigitte Lippmann (for)

John Reynolds  
Assistant Director  
Office of Beverages,  
Apparel and Mining

cc: Henry F. Schlueter, Esq.  
Schlueter & Associates, PC