



DIVISION OF
CORPORATION FINANCE

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

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