



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

January 17, 2008

Via U.S. Mail and Fax (909) 839-2780

Mr. Zhang Yang
Chief Financial Officer
China North East Petroleum Holdings, Ltd.
20337 Rimview Place
Walnut, CA 91789

**Re: China North East Petroleum Holdings, Ltd.
Form 10-KSB for the Fiscal Year Ended December 31, 2006
Filed April 16, 2007
File No. 0-49846**

**Form 10-QSB for the period ended September 30, 2007
Filed November 14, 2007**

Dear Mr. Yang:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Chris White

Christopher White
Branch Chief Accountant