

Mail Stop 4561

August 1, 2008

VIA U.S. MAIL AND FAX 86-24-22813999

Sun Dongqing
Chief Financial Officer
Great China International Holdings, Inc.
C Site 25-26F Presidential Building
No. 69 Heping North Street
Heping District, Shenyang 110003
Peoples Republic of China

**Re: Great China International Holdings, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2007
Filed April 15, 2008
Form 10-Q for Quarterly Period Ended
March 31, 2008
Filed May 15, 2008
File No. 000-23015**

Dear Ms. Dongqing:

We have reviewed your response letter dated July 30, 2008 and have the following additional comment. If you disagree with our comment, we will consider your explanation as to why our comment is not applicable. Please be as detailed as necessary in your explanation.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comment or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the year ended December 31, 2007

Financial Statements

Consolidated Statements of Operations, page F-5

1. We reviewed your response to our prior comment four. Your response did not address our comment; thus, the comment will be reissued. On page 5, you disclose that you have entered into a Land Consolidation and Development Agreement. As a result of this agreement, you disclose that you will be paid approximately \$13.3 million and that you have received approximately \$7.4 million as of December 31, 2007. It appears that you will have significant continuing involvement in the operations of the component after the disposal transaction. Please refer to paragraph 42 of SFAS 144 and EITF 03-13. Please revise your filing to include the operations and cash flows of Shenyang Jitian Property Company in your ongoing operations.

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Please respond to this comment within 10 business days or tell us when you will provide us with a response. Please submit your response letter on EDGAR. You may contact Jennifer Monick, Senior Staff Accountant, at (202) 551-3295, or the undersigned at (202) 551-3629 if you have questions.

Sincerely,

Kevin Woody
Branch Chief