

Mail Stop 4561

September 16, 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 completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody
Branch Chief