



DIVISION OF
CORPORATION FINANCE

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

January 24, 2011

Via U.S. Mail

Ms. Sun Dongqing
Director and Chief Financial Officer
C Site 25-26F Presidential Building
N. 69 Heping North Street
Heping District, Shenyang, PRC 110003

Re: Great China International Holdings, Inc.
Form 10-K for fiscal year ended December 31, 2009
Filed April 15, 2010
Form 10-Q for the period ended September 30, 2010
Filed November 15, 2010
File No. 0-23015

Dear Ms. Dongqing:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief