

**MAIL STOP 3561**

October 20, 2006

Mr. Michel Bourbonnais, President  
China Titanium & Chemical Corp.  
1530 9<sup>th</sup> Ave S.E.  
Calgary, Alberta  
Canada T2G 0T7

**Re: China Titanium & Chemical Corp.  
Form 10-KSB for Fiscal Year Ended December 31, 2005  
Filed April 17, 2006  
File Number 000-18272**

Dear Mr. Bourbonnais:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Branch Chief, Office of  
Emerging Growth Companies