

Via Facsimile and U.S. Mail  
Mail Stop 6010

September 25, 2008

China Titanium & Chemical Corporation  
Attn: Richard Buckley, Principal Executive Officer  
1530-9th Ave S.E.  
Calgary, Alberta  
Canada T2G027

**Re: China Titanium & Chemical Corporation**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**File No. 000-18272**

Dear Mr. Buckley:

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

Sincerely,

Carlton Tartar  
Branch Chief