



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

September 9, 2008

Mr. Wilman Wong
Chief Executive Officer
Chai-Na-Ta-Corp.
Unit 100-12051 Horseshoe Way
Richmond, British Columbia, V7A 4V4
Canada

Re: Chai-Na-Ta-Corp.
Form 20-F for Fiscal Year Ended December 31, 2007
Filed March 31, 2008
File No. 0-20386

Dear Mr. Wong:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Healthcare Services