



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

DIVISION OF
CORPORATION FINANCE

February 16, 2011

Mr. David Cutler
Chief Executive Officer
Golden Dragon Holding Co.
2460 West 26th Avenue, Suite 380-C
Denver, CO 80211

**Re: Golden Dragon Holding Co. (formerly CCVG, Inc.)
Form 8-K
Filed November 17, 2010
File No. 000-27055**

Dear Mr. Cutler:

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

Sincerely,

/s/ Ryan C. Milne

Ryan C. Milne
Accounting Branch Chief