



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

DIVISION OF
CORPORATION FINANCE

October 4, 2010

Mr. Xiaojun Zhu
Chief Executive Officer and President
China HGS Real Estate Inc.
6 Xinghan Road, 19th Floor, Hanzhong City
Shaanxi Province, PRC 723000

**Re: China HGS Real Estate Inc.
Form 10-K for the Fiscal Year Ended September 30, 2009
Filed December 29, 2009
File No. 0-49687**

Dear Mr. Zhu:

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

Sincerely,

Daniel L. Gordon
Branch Chief