

## 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