



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

January 19, 2010

Mr. Andrew Wang  
Chief Financial Officer  
China Direct Industries, Inc.  
431 Fairway Drive, Suite 200  
Deerfield Beach, Florida 33441

**Re: China Direct Industries, Inc.  
Item 4.02 Form 8-K  
Filed December 31, 2009  
File No. 001-33694**

Dear Mr. Wang:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief