



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

DIVISION OF  
CORPORATION FINANCE

MAIL STOP 3561

March 17, 2006

Mr. Pengcheng Chen  
Chief Executive Officer  
Kushi Natural Foods Corp.  
3rd Floor, A Tower of Chuang Xin  
Information Building No. 72  
Second Keji Road, Hi Tech Zone  
Xi'An, China

**Re: Kushi Natural Foods Corp.  
Amendment No. 2 to Form 8-K  
Filed March 8, 2006  
File No. File 000-30115**

Dear Mr. Chen:

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

Sincerely,

A handwritten signature in black ink, appearing to read "Tia Jenkins", written over a horizontal line.

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Emerging Growth Companies

cc: Steven W. Schuster, Esq.