



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0306

Mail Stop 3561

May 7, 2008

Mr. Yu Chang, President  
China Agritech, Inc.  
Room 3F No. 11 Building  
Zhonghong International Business Garden  
Future Business Center  
Chaoyang North Road, Chaoyang District  
Beijing, China 100024

**Re: China Agritech, Inc.**  
**Item 4.01 Form 8-K/A**  
**Filed May 7, 2008**  
**File No. 000-49608**

Dear Mr. Marasco:

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

If you have any questions, please call me at (202) 551-3832.

Sincerely,

Joshua Thomas  
Staff Accountant

CC: Jing Zhang  
Via fax to (202) 654-3304