



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

DIVISION OF  
CORPORATION FINANCE

November 1, 2010

Guang Zhao  
North China Horticulture, Inc.  
LongSheng Village, Tangshan Town, Zhengnan District  
Dandong City, Liaoning  
People's Republic of China

**Re: North China Horticulture, Inc.**  
**Item 4.01 Form 8-K**  
**Filed October 26, 2010**  
**File No. 000-51263**

Dear Guang Zhao:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Ethan Horowitz  
Staff Accountant