



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

DIVISION OF
CORPORATION FINANCE

July 30, 2010

Gao Ren
China Linen Textile Industry, Ltd.
Chengdong Street
Lanxi County, Heilongjiang Province
People's Republic of China

Re: China Linen Textile Industry, Ltd.
Form 20-F/A for the year ended December 31, 2008
Filed June 25, 2010
File No. 0-51625

Dear Mr. Ren:

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

Sincerely,

James Allegretto
Sr. Assistant Chief Accountant