



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

December 4, 2009

Mr. Jinsong Li
Chief Executive Officer
China Organic Agriculture, Inc.
Dalian City, Zhongshan District, Youhao Road
Manhattan Buildings #1, Suite #1511
Dalian City, Liaoning Province, P.R. China

Re: China Organic Agriculture, Inc.
Item 4.02 Form 8-K
Filed November 23, 2009
Amendment No. 1 to Item 4.02 Form 8-K
Filed December 3, 2009
File No. 0-52430

Dear Mr. Li:

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

Sincerely,

William Thompson
Accounting Branch Chief