



DIVISION OF  
CORPORATION FINANCE

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

June 7, 2011

**VIA U.S. MAIL**

Andy Guo  
Chief Executive Officer  
China Organic Agriculture, Inc.  
Dalian City, Zhongshan District,  
105 Youhao Road, Manhattan Building #1, Suite 1511  
Dalian City, Liaoning Province, P.R. China

**Re: China Organic Agriculture, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed May 14, 2010**  
**File No. 000-52430**

Dear Mr. Guo:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Loan Lauren P. Nguyen  
Special Counsel

cc: (212) 779-9928  
Vincent J. McGill, Esq.  
Eaton & Van Winkle LLP