



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

December 1, 2009

Mr. Chunshi Li
Chief Executive Officer
China Yili Petroleum Company
c/o American Securities, Inc.
100 Wall Street, 15th Floor
New York, NY 10005

Re: China Yili Petroleum Company
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed May 18, 2009
File No. 001-51554

Dear Mr. Li.

I am contacting you to request a telephone conference to discuss your failure to respond to our comment letter dated September 25, 2009. Please contact me at 202-551-3686 at your earliest convenience.

Sincerely,

Karl Hiller
Branch Chief