

Mail Stop 4561

June 27, 2008

Jing Hao
Chief Financial Officer
Orient Paper, Inc.
Science Park, Xushui Town
Baoding City, Hebei Province,
People's Republic of China 072550

**Re: Orient Paper, Inc.
Item 4.02 Form 8-K and Form 8-K/A
Filed April 1, 2008 and June 27, 2008
000-52639**

Dear Mr. Hao:

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

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief