



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

June 13, 2018

Zhenyong Liu  
Chief Executive Officer and Chairman  
Orient Paper, Inc.  
Science Park, Juli Road  
Xushui District, Baoding City  
Hebei Province, The People's Republic of China 072550

**Re: Orient Paper, Inc.**  
**Registration Statement on Form S-3**  
**Filed February 22, 2018**  
**File No. 333-223160**

Dear Mr. Liu:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Anuja A. Majmudar, Attorney-Advisor, at 202-551-3844 with any questions.

Sincerely,

/s/ Kevin M. Dougherty *for*

John Reynolds  
Assistant Director  
Office of Natural Resources