



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3010

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

September 8, 2009

Hua-Cai Song  
Chief Executive Officer  
#35, Baita Zhong Road,  
Yujiang County, Jiangxi Province  
P.R. of China 335200

**Re: The Jade Art Group  
Form 8-K/A, Item 4.01  
Filed on September 3, 2009  
File No. 333-137134**

Dear Mr. Hua-Cai Song:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

You may contact me at (202) 551-3472 if you have questions.

Sincerely,

Yolanda Crittendon  
Staff Accountant