

Mail Stop 3561

December 22, 2009

Via Fax & U.S. Mail

Mr. Xiaolong Zhou  
Chief Financial Officer  
11 East 86<sup>th</sup> Street  
New York, New York 10028

**Re: China Agri-Business, Inc.  
Form 10-K for the year ended December 31, 2008  
Filed March 31, 2009  
File No. 333-157346**

Dear Mr. Zhou:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief

VIA FACSIMILE  
(212) 348-5601