



DIVISION OF
CORPORATION FINANCE

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

April 13, 2011

Via E-mail

Junning Ma
President and Chief Executive Officer
ORB Automotive Corporation
c/o Shenzhen ORB-Fortune New-Material Co., Ltd
Room O-R, Floor 23, Building A, Fortune Plaza
Shennan Road, Futian District
Shenzhen, Guangdong
People's Republic of China

**Re: ORB Automotive Corporation
Amendment No. 4 to Form 8-K
Filed February 11, 2011
File No. 000-52341**

Dear Mr. Ma:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Pamela Howell
for

John Reynolds
Assistant Director