



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 19, 2009

Mr. Liu Rui Sheng
President, Chief Financial Officer
Décor Products International, Inc.
No. 6 Economic Zone, Wushaliwu, Chang'an Town
Dongguan, Guangdong Province, China

Re: Décor Products International Inc.
Item 4.01 Form 8-K/A
Filed November 17, 2009
File No. 000-53272

Dear Mr.Sheng:

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

Sincerely,

Larry Spiegel
Assistant Director