



DIVISION OF
CORPORATION FINANCE

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

January 4, 2011

Sau Shan Ku
Director
Oakridge International Corporation
Suite 1609, 16/F., Jie Yang Building
Lockhart Road, Wanchai, Hong Kong

Re: Oakridge International Corporation
Item 4.01 Form 8-K
Filed December 30, 2010
File No. 333-152312

Dear Mr. Ku:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within five business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

Item 4.01 8-K Filed December 30, 2010

1. Please include your file number on the cover page. Our records show your file number is 333-152312.
2. Please disclose whether Albert Wong & Co. resigned, declined to stand for re-election or was dismissed, and the date thereof. Refer to paragraph (a)(1)(i) of Item 304 of Regulation S-K.
3. Please revise your disclosure in the second paragraph to state whether the former accountant's report on your financial statements for either of the past two years ended June 30, 2010 and June 30, 2009 contained an adverse opinion or disclaimer of opinion, or were qualified or modified as to uncertainty, audit scope or accounting principles. Refer to paragraph (a)(1)(ii) of Item 304 or Regulation S-K.

4. Please revise the period during which there were no disagreements with Albert Wong & Co. to include the two most recent fiscal years and the subsequent interim period through the date the firm resigned, declined to stand for re-election or was dismissed. Refer to paragraph (a)(1)(iv) of Item 304 of Regulation S-K.
5. Please acknowledge your obligation to file an updated letter from your former accountant as an exhibit to the amendment filed in response to our comments and file the updated letter as Exhibit 16. Refer to Items 304(a)(3) and 601(b)(16) of Regulation S-K.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Ta Tanisha Meadows at (202) 551-3322 if you have questions. In her absence you may contact me at (202) 551-3344.

Sincerely,

William H. Thompson
Accounting Branch Chief