



DIVISION OF
CORPORATION FINANCE

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

January 24, 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 completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief