



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

DIVISION OF
CORPORATION FINANCE

February 1, 2011

Benjamin Chen
President, Secretary, Treasurer and Sole Director
31 F/Jin Mao Tower
88 New Century Ave.
Pudong, Shanghai, China 200120

Re: Phoenix Agri Enterprises, Inc.
Form 10
Filed November 18, 2010
File No. 000-54203

Dear Mr. Chen:

We have completed our review of your Form 10-12G and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director