



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

January 5, 2010

Mr. Jinglin Shi  
President and Chief Executive Officer  
China Nutrifruit Group Limited  
5<sup>th</sup> Floor, Chuangye Building, Chuangye Plaza  
Industrial Zone 3, Daqing Hi-Tech Industrial Development Zone  
Daqing, Heilongjian China 163316

**Re: China Nutrifruit Group Limited  
Preliminary Revised Information Statement  
Filed December 28, 2009  
File No. 1-34440**

Dear Mr. Shi:

We have completed our review of your information statement and have no further comments at this time.

Sincerely,

Anne Nguyen Parker  
Branch Chief

cc: Via Facsimile  
Louis A. Bevilacqua, Esq., (202) 663-8007