



DIVISION OF
CORPORATION FINANCE

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

September 15, 2010

Mr. Colman Cheng
Chief Financial Officer
China Nutrifruit Group Limited
5th Floor, Chuangye Building, Chuangye Plaza
Industrial Zone 3, Daqing Hi-Tech Industrial Development Zone
Daqing, Heilongjiang 163316
People's Republic of China

Re: China Nutrifruit Group Limited
Form 10-K for Fiscal Year Ended March 31, 2009
Filed June 30, 2009
Response Letter Dated May 7, 2010
Response Letter Dated May 25, 2010
Response Letter Dated June 28, 2010
Form 10-K/A for Fiscal Year Ended March 31, 2009
Filed June 29, 2010
Form 10-K for Fiscal Year Ended March 31, 2010
Filed June 29, 2010
Response Letter Dated August 26, 2010
File No. 001-34440

Dear Mr. Cheng:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark C. Shannon
Branch Chief