



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

August 13, 2008

Mr. Dian Min Ma, CEO  
China Ruitai International Holdings Co., LTD.  
Wenyang Town  
Feicheng City  
Shandong, CHINA 271603

**RE: China Ruitai International Holdings Co., LTD**  
**File No. 0-4494**  
**December 31, 2007 Form 10-KSB**

Dear Mr. Dian Min Ma:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief