



DIVISION OF
CORPORATION FINANCE

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

June 23, 2009

Via U.S. Mail and Facsimile (303-494-6309)

Dian Min Ma
Chief Executive Officer
China Ruitai International Holdings Co., Ltd.
Wenyang Town
Feicheng City
Shandong, China 271603

**Re: China Ruitai International Holdings Co., Ltd.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed April 15, 2009
File No. 0-04494**

Dear Mr. Ma:

We refer you to our comment letter dated May 11, 2009 regarding business contacts with Iran. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Pamela Long
Assistant Director
Division of Corporation Finance