



DIVISION OF  
CORPORATION FINANCE

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

May 3, 2010

**via U.S. mail and facsimile**

Mr. 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 8-K Item 4.01  
Filed April 26, 2010  
Form 8-K/A Item 4.01  
Filed April 29, 2010  
File No. 0-04494**

Dear Mr. Ma:

We have completed our review of your filing and amendments and have no further comments at this time.

Sincerely,

Jenn Do  
Staff Accountant