



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