



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

April 29, 2009

Mr. Yuan Tian  
Chief Executive Officer  
China Forestry, Inc.  
Room 517, No. 18 Building  
Nangangjizhong District, High-Tech Development Zone  
Harbin, Heilongjiang Province, The People's Republic of China

**Re: China Forestry, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 31, 2009**  
**Form 10-KSB/A for the Fiscal Year Ended December 31, 2007**  
**Filed April 1, 2009**  
**File No. 000-25765**

Dear Mr. Tian:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services