

Mail Stop 3561

December 7, 2009

Zhenyong Liu  
Chief Executive Officer  
Orient Paper, Inc.  
Nansan Gongli, Nanhuan Road  
Xushui County, Baoding City  
Hebei Province, The People's Republic of China 072550

**Re: Orient Paper, Inc.**  
**Form 8-K**  
**Filed December 1, 2009**  
**File No. 000-52639**

Dear Zhenyong Liu:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ethan Horowitz  
Staff Accountant