

CHINA RUITAI INTERNATIONAL HOLDINGS CO., LTD.

Form 8-K/A

January 09, 2008

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Event: December 19, 2007

CHINA RUITAI INTERNATIONAL HOLDINGS CO., LTD.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation)

000-04494

(Commission File Number)

13-5661446

(IRS Employer Identification No.)

Wenyang Town

Feicheng City

ShanDong, China 271603

(Address of principal executive offices)

Registrant's telephone number, including area code: **86 538 3850 703**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

EXPLANATORY NOTE:

This Form 8-K/A amends and supplants Item 4.01 of the Current Report on Form 8-K filed on December 21, 2007 by China RuiTai International Holdings Co., Ltd., a Delaware corporation.

ITEM 4.01 CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

a)

Previous Independent Accountant

On December 19, 2007 China RuiTai International Holdings Co., Ltd. (the Company) dismissed Child, Van Wagoner & Bradshaw, PLLC, whose address is 5296 South Commerce Drive, Suite 300, Salt Lake City, Utah 84107, as the Company's independent auditor for the fiscal year ended December 31, 2007. The decision to dismiss the auditor was recommended and approved by the Board of Directors.

The reports of Child, Van Wagoner & Bradshaw, PLLC, for the past two fiscal years did not contain any adverse opinion or disclaimer of opinion, except for a "going concern" qualification, and were not qualified or modified as to any uncertainty, audit scope or accounting principle. During the Company's two most recent fiscal years and any subsequent interim period up to and including the date of the Company's dismissal of Child, Van Wagoner & Bradshaw, PLLC, there have been no disagreements with Child, Van Wagoner & Bradshaw, PLLC, on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Child, Van Wagoner & Bradshaw, PLLC, would have caused them to make reference thereto in their report on the financial statements for such periods.

On December 20, 2007, the Company provided a draft copy of this report on Form 8-K to Child, Van Wagoner & Bradshaw, PLLC, requesting their comments on the information contained therein. The responsive letter from Child, Van Wagoner & Bradshaw, PLLC, is filed as an exhibit to this amended report on Form 8-K/A.

b)

New Independent Accountant

On December 19, 2007, the Board of Directors appointed the firm of Keith K. Zhen, CPA (Keith Zhen), whose address is 2070 West 6th Street, Brooklyn, NY 11223, as the independent auditor of the Company for the fiscal year

ended December 31, 2007.

During the two most recent fiscal years and any subsequent interim period, neither the Company, nor anyone on its behalf, consulted with Keith Zhen regarding the application of accounting principles to a specific transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, nor did Keith Zhen, provide advice to the Company, either written or oral, that was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue. Further, during the Company's two most recent fiscal years or subsequent interim period, the

Company has not consulted Keith Zhen, on any matter that was the subject of a disagreement or a reportable event.

ITEM 9.01

FINANCIAL STATEMENTS AND EXHIBITS

(d)

Exhibit 16.1 - Responsive Letter from Child, Van Wagoner & Bradshaw, PLLC.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CHINA RUITAI INTERNATIONAL HOLDINGS CO., LTD.

By: /s/

Dian Min Ma

Dian Min Ma, Chief Executive Officer

Date: January 7, 2008