

MAIL STOP 3561

March 24, 2008

Mr. Shiming Wang, Chief Executive Officer
Shiming U.S., Inc.
12/F, Shanxi Zhengquan Building
Gaoxin 2nd Road
Xian, Shanxi Province, China

Re: Shiming U.S., Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2006
Filed April 17, 2007
File No. 0-32541

Dear Mr. Wang:

We issued comments to you on the above captioned filing(s) on October 29, 2007. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by April 5, 2008 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by April 5, 2008, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

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Please contact Joshua Thomas at 202-551-3832 if you have any questions.

Sincerely,

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

cc: Edgar D. Park, Esq.
Via Fax to (310) 208-1154