

**MAIL STOP 3561**

April 9, 2008

Mr. Shiming Wang, Chief Executive Officer  
Shiming U.S., Inc.  
12/F, Shanxi Zhengquan Building  
Gaoxin 2<sup>nd</sup> 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 have completed our review of your Form 10-K 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

cc: Francis Chen  
Via Fax to (310) 208-1154