



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

DIVISION OF  
CORPORATION FINANCE

November 22, 2011

Via E-Mail

Ding Jinbiao, Chief Executive Officer  
Westergaard.com, Inc.  
Chendai Andou Industry Park, Jinjiang,  
Quanzhou, Fujian, China 362211

**Re: Westergaard.com, Inc.  
Amendment No. 2 to Form 8-K for Reporting Period of February 11, 2011  
Filed August 17, 2011  
File No. 000-29761**

Dear Mr. Ding:

We issued a comment letter to you on the above captioned filing on September 30, 2011 in connection with our review of your periodic reports. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by December 7, 2011 to provide a substantive response to the 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 December 7, 2011, 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 filings, 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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You may contact Raj Rajan at (202) 551-3388 or Nasreen Mohammed, Assistant Chief Accountant, at (202) 551-3773 if you have questions regarding comments on the financial statements and related matters. Please contact Edwin Kim at (202) 551-3297 or James Lopez, Legal Branch Chief, at (202) 551-3536 with any other questions.

Sincerely,

/s/ James Lopez (for)

John Reynolds  
Assistant Director