



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

December 4, 2009

Yvonne Zhang  
Chief Financial Officer  
Songzai International Holding Group Inc.  
17890 Castleton Street, Suite 112  
City of Industry, California 91748

**Re: Songzai International Holding Group Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 30, 2009**  
**File No. 000-53843**

Dear Ms. Zhang:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief