



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

March 11, 2008

Mr. Zhao Ming  
Chief Executive Officer, President and Chairman of the Board  
Puda Coal, Inc.  
426 Xuefu Street  
Taiyuan, Shanxi Province, China

**Re: Puda Coal, Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2006**  
**Filed April 16, 2007**  
**File No. 333-85306**

Dear Mr. Ming:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief