



DIVISION OF  
CORPORATION FINANCE

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

August 25, 2011

Via E-Mail

Qiong Wu  
Chief Financial Officer  
Puda Coal, Inc.  
426 Xuefu Street, Shanxi Province  
The People's Republic of China

**Re: Puda Coal, Inc.  
Form 8-K  
Filed July 14, 2011  
Form 8-K, As Amended  
Filed July 18, 2011  
Form 8-K, As Amended  
Filed August 18, 2011  
File No. 001-34459**

Dear Ms. Wu:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brad Skinner

Brad Skinner  
Senior Assistant Chief Accountant