



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

June 12, 2008

Mr. Qin Long  
Chief Executive Officer, Rub A Dub Soap, Inc.  
No. 177, Chenyang Section  
308 National Highway  
Danshan Industrial Area  
Qindao, China 266109

**Re: Rub A Dub Soap, Inc.**  
**Form 10-KSB for the fiscal year ended May 31, 2007**  
**Form 8-K filed November 14, 2007**  
**File No. 0-52142**

Dr. Mr. Long

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

If you have any further questions regarding our review of your filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, or Tricia Armelin, Staff Accountant at (202) 551-3747, or, in their absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief