



DIVISION OF
CORPORATION FINANCE

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

January 19, 2011

Xianfu Zhu
Zhongpin Inc.
21 Changshe Road
Changge City, Henan Province
PRC 461500

Re: Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 15, 2010
File No. 001-33593

Dear Mr. Zhu:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Max A. Webb
Assistant Director

cc: Via facsimile: (202) 383-5414
Robert T. Plesnarski, Esq.
O'Melveny & Myers LLP