



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

DIVISION OF  
CORPORATION FINANCE

March 5, 2013

Via E-mail

Dongni Han  
Board Secretary  
Longhai Steel, Inc.  
No. 1 Jingguang Road, Neiqiu County  
Xingtai City, Hebei Province 054000  
People's Republic of China

**Re: Longhai Steel, Inc.  
Amendment No. 6 to Registration Statement on Form S-1  
Filed February 25, 2013  
File No. 333-183949**

Dear Ms. Han:

We have reviewed your response letter and the amendment to your registration statement, and we have the following comment.

General

1. Please confirm that you meet the requirements set forth in Rule 8-08(b) of Regulation S-X regarding the updating of your financial information.

You may contact Mindy Hooker, Staff Accountant, at (202) 551-3732 or John Cash, Accounting Branch Chief, at (202) 551-3768 if you have questions regarding comments on the financial statements and related matters. Please contact Jessica Dickerson, Staff Attorney, at (202) 551-3749 or me at (202) 551-3765 with any other questions.

Sincerely,

/s/ Pamela Long

Pamela Long  
Assistant Director

cc: Fang Liu (*via e-mail*)  
Pillsbury Winthrop Shaw Pittman LLP