



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

April 29, 2011

Mr. Xiangfei Zeng
Chief Financial Officer
China Runji Cement Inc.
Xian Zhong Town, Han Shan County
Chao Hu City, Anhui Province, PRC 23181

Re: China Runji Cement Inc.
Form 10-K/A2 for Fiscal Year Ended August 31, 2010
Filed April 8, 2011
Form 10-Q for Fiscal Quarter Ended February 28, 2011
Filed April 19, 2011
Response Letter Dated April 27, 2011
File No. 0-51755

Dear Mr. Zeng:

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

Sincerely,

W. John Cash
Branch Chief