

Mail Stop 3561

January 18, 2008

Mr. Shulin Liu
NO. 99 Fanrong Street, Jixian County
Sjiang Ua Shan City
Helilongjiang Province, China 155900

**Re: Victory Divide Mining Company
Item 4.01 Form 8-K
Filed January 17, 2008
File No. 000-52127**

Dear Mr. Liu:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with more information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 8-K filed January 17, 2008

1. We have reviewed your disclosure regarding the reports issued by Samuel H. Wong & Company, LLP on your financial statements for the “past three years.” This does not appear to be consistent with the disclosure in the Form 8-K filed on October 10, 2007, which states that the former accountant was engaged on October 1, 2007 and with the review report issued by the former accountant in the Form 10-QSB filed on November 29, 2007 for the nine month period ended September 30, 2007. Please note that this disclosure should only cover the period the former accountant was retained. Please specifically identify the period the former accountant was retained and the periods for which a report was issued. Please ensure the disclosure is in accordance with Item 304(a)(1)(ii) of Regulation S-B.
2. Please file a letter from Samuel H. Wong & Company, LLP as an Exhibit 16 in accordance with Item 304(a)(3) of Regulation S-B. This letter should reflect their agreement or disagreement with any disclosures in your amended Form 8-K filing.

As appropriate, please amend your filing and respond to these comments within five business days or tell us when you will respond. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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

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States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions, please call me at (202) 551-3727.

Sincerely,

William J. Kearns
Staff Accountant