

Mail Stop 3561

February 29, 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/A  
Filed February 28, 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/A filed February 28, 2008

1. We have reviewed your amended Form 8-K and are reissuing our prior comment number 1. In regards to the reports issued by Samuel H. Wong & Company, LLP on your financial statements please clarify which financial statements Samuel H. Wong & Company issued a report on (i.e. Victory Divide Mining Co. or Heilongjiang Yanglin Soybean Group Co., Ltd) and the periods covered by such reports. 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.
3. We note that you engaged Albert Wong & Company LLP to serve as your principal auditor on Victory Divide Mining Co. The audit firm Albert Wong & Company LLP is not recognized by the staff of the SEC. Foreign auditors that wish to practice before the SEC are expected to demonstrate their knowledge and experience in applying U.S. GAAP, PCAOB Standards, SEC financial reporting rules and SEC requirements *prior* to inclusion of their audit reports in SEC filings. The demonstration of an auditor's knowledge and experience in advance of filing generally applies to all financial statements presented in SEC filings. Please note that registration with the PCAOB does not supersede existing means by which a firm demonstrates its knowledge and experience in applying US GAAP, PCAOB Standards, SEC financial reporting rules and SEC independence requirements. You may refer to the International Reporting and Disclosure Issues Outline available on our website at the following location for additional information:  
[http://www.sec.gov/divisions/corpfm/internatl/cfirdissues1104.htm#P313\\_42976](http://www.sec.gov/divisions/corpfm/internatl/cfirdissues1104.htm#P313_42976).  
We may be unable to accept a report issued by Albert Wong & Company LLP until the firm has demonstrated this knowledge and experience to the Office of the Chief Accountant. In order to begin this process, Albert Wong & Company LLP should inquire with Kevin Stout in the Office of the Chief Accountant (202-551-5930) and request the information to begin this process. Upon receipt of this request, the Office of the Chief Accountant will provide a letter outlining the steps and information necessary to complete the review. Please advise us of Albert Wong & Company LLP plans to complete this process.

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.

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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 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