

Mail Stop 3561

March 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/A  
Filed February 28, 2008  
File No. 000-52127**

Dear Mr. Liu:

We have completed our review of your Item 4.01 Form 8-K and related filings and have no further comments at this time.

Sincerely,

William J. Kearns  
Staff Accountant