



DIVISION OF
CORPORATION FINANCE

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

October 15, 2010

Zhikang Li
Chief Executive Officer
Timberjack Sporting Supplies, Inc.
c/o Linyi Chan Tseng Wood Co., Ltd.
Daizhuang Industrial Zone, Yitang Town
Lanshan District, Linyi City, Shandong
People's Republic of China 276000

Re: Timberjack Sporting Supplies, Inc.
Item 4.01 Form 8-K
Filed October 1, 2010
File No. 0-52352

Dear Mr. Li:

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

Sincerely,

William H. Thompson
Accounting Branch Chief