



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

DIVISION OF
CORPORATION FINANCE

March 17, 2011

VIA U.S. MAIL

Lin Xiangfeng
Chief Executive Officer
Yellowcake Mining Inc.
#1801 Building B. Hai Song Da Shue
Che Gong Miao, Fu Tian Qu
Shenzen, China 518041

**Re: Yellowcake Mining Inc.
Amendment No. 2 to Preliminary Information Statement on Schedule 14C
Filed February 28, 2011
Current Report on Form 8-K/A
Filed February 28, 2011
File No. 0-52293**

Dear Mr. Xiangfeng:

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

Sincerely,

H. Roger Schwall
Assistant Director

cc: Sean Reid, Esq.
Sichenzia Ross Friedman Ference LLP
(212) 930-9725 (fax)