



DIVISION OF  
CORPORATION FINANCE

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

March 6, 2014

Via e-mail

Mr. Jianguo Xu  
President, Chief Executive Officer and Treasurer  
Angstrom Holdings Corporation  
800 E. Colorado Boulevard  
Suite 888  
Pasadena, CA 91101

**Re: Angstrom Holdings Corporation  
Form 8-K  
Filed February 19, 2014  
File No. 333-140148**

Dear Mr. Xu:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brian V. McAllister

Brian McAllister  
Staff Accountant  
Office of Beverages, Apparel, and  
Mining