



DIVISION OF
CORPORATION FINANCE

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

December 3, 2014

Via E-mail

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

Re: Angstrom Holdings Corporation
Form 8-K
Filed November 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