



DIVISION OF
CORPORATION FINANCE

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

January 6, 2012

Via E-mail

Mr. Xin Li
Chief Executive Officer
SGB International Holdings, Inc.
No. 25 Jia He Road
Xinjing Centre, Unit C2606
Siming District, Xiamen City, Fujian Province
PRC China 361000

Re: SGB International Holdings, Inc.
Form 8-K
Filed May 12, 2011
File No. 000-53490

Dear Mr. Li:

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 filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Larry Spigel

Larry Spigel
Assistant Director

cc: Via E-mail
Clark Wilson LLP
Attn: L.K. Larry Yen, Esq.