



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

March 23, 2011

Luping Pan  
Southern China Livestock, Inc.  
88 Guihuayuan, Guanjingcheng  
Yujiang, Yingtan City, Jiangxi Province  
People's Republic of China

**Re: Southern China Livestock, Inc.**  
**Amended Preliminary Information Statement on Schedule 14C**  
**File No. 000-52868**  
**Filed March 18, 2011**

Dear Mr. Pan:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Lauren Nguyen  
Attorney-Advisor