



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3628

July 23, 2015

Via E-Mail

Ling Huang, Esq.
Cleary Gottlieb Steen & Hamilton LLP
45th Floor, Fortune Financial Center
5 Dong San Huan Zhong Lu
Chaoyang District, Beijing
People's Republic of China

**Re: China Shengda Packaging Group Inc.
Amended Schedule 13E-3
Filed July 22, 2015 by Eastlake Capital Limited et. al.
File No. 005-85815**

Dear Ms. Huang:

We have reviewed your filing and have the following comments.

Amended Schedule 13E-3

1. We note your response to prior comment 1. Please provide us with a detailed discussion of what Mr. Nengbin Fang knew about each offeree's financial circumstances and sophistication when he approached them regarding participation in the transaction.

Fairness of the Merger – Factors Considered in Determining Fairness, page 25

2. We note your response to prior comment 3. Please provide the disclosure required by Item 1014 of Regulation M-A as it relates to the procedural fairness of the going private transaction.

Please direct any questions to me at (202) 551-3619.

Sincerely,

/s/ Daniel F. Duchovny
Daniel F. Duchovny
Special Counsel
Office of Mergers and Acquisitions