



DIVISION OF  
CORPORATION FINANCE

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

November 2, 2011

Via e-mail  
Allen Zhang  
Chief Financial Officer  
Pansoft Company Limited  
3/F Qilu Software Park Building  
Jinan Hi-Tech Zone,  
Jinan, Shandong, PRC 250101

**Re: Pansoft Company Limited  
Form 20-F and Form 20-F/A  
Filed November 8, 2010 and October 26, 2011, respectively  
File No. 001-34168**

Dear Mr. Zhang:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief