



DIVISION OF
CORPORATION FINANCE

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

December 20, 2011

Via E-Mail

Changkui Zhu
Chief Executive Officer
Target Acquisitions I, Inc.
Chunshugou Luanzhuang Village
Zhuolu County, Zhangjiakou
Hebei Province, China, 075600

**Re: Target Acquisitions I, Inc.
Amendment No. 1 to Form 8-K
Filed October 6, 2011
Form 10-K for Fiscal Year Ended December 31, 2010
Filed May 10, 2011
File No. 000-53328**

Dear Mr. Zhu:

We issued a comment letter to you on the above captioned filings on November 2, 2011. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by January 5, 2012 to provide a substantive response to the comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by January 5, 2012, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Ronald E. Alper, Staff Attorney, at (202) 551-3329, if you have any questions.

Sincerely,

/s/ Brian K. Bhandari for

John Reynolds
Assistant Director