



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

August 31, 2017

Via E-Mail

Cihan Huang
Chief Executive Officer
Star Century Pandaho Corporation
1980 Festival Plaza Drive, Suite 530
Las Vegas, NV 89135

**Re: Star Century Pandaho Corporation
Preliminary Information Statement on Schedule 14C
Filed August 10, 2017
File No. 000-53780**

Dear Mr. Huang:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Pamela Long

Pamela Long
Assistant Director
Office of Manufacturing and
Construction

Cc: Via E-Mail
Thomas Cook, Esq.
Peter Chin