



DIVISION OF
CORPORATION FINANCE

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

August 29, 2013

Via E-mail
Chang Ya-Ping
Chief Executive Officer
Tiger Jiujiang Mining, Inc.
6F, No. 81 Meishu East 6 Road
Kaohsiung, Taiwan

Re: Tiger Jiujiang Mining, Inc.
Form 10-K for the Fiscal Year Ended February 28, 2013
Filed May 29, 2013
File No. 000-54567

Dear Ms. Ya-Ping:

We have received your response letter dated August 22, 2013 and do not have any further comments at this time.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel, and
Mining