



DIVISION OF  
CORPORATION FINANCE

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

November 1, 2010

Marty Weigel  
President, Treasurer and Director  
Shang Hide Consultants, Ltd.  
1495 Ridgeview Drive, Suite #200  
Reno, NV 89519

**Re: Shang Hide Consultants, Ltd.**  
**Form 10-12g**  
**File No. 000-54050**

Dear Mr. Weigel:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Reynolds  
Assistant Director

cc: Michael J. Morrison, Esq.  
Fax: (775) 827-6311