



DIVISION OF  
CORPORATION FINANCE

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

October 21, 2010

Jennifer J. Weng  
President and Director  
Pantheon China Acquisition Corp. II and  
Pantheon China Acquisition Corp. III  
10-102 #9 Jianwai Ave.  
Beijing, China

**Re: Pantheon China Acquisition Corp. II  
Form 20-FR12G  
Filed August 5, 2010  
File No. 000-54067**

**Pantheon China Acquisition Corp. III  
Form 20-FR12G  
Filed August 5, 2010  
File No. 000-54068**

Dear Ms. Weng:

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

Sincerely,

Jeffrey P. Riedler  
Assistant Director

cc: Joseph M. Lucosky, Esq. (Anslow & Jaclin, LLP)