



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

DIVISION OF  
CORPORATION FINANCE

April 1, 2013

Via E-mail

Mr. Lee O. Kraus  
Chief Executive Officer  
Blue Wolf Mongolia Holdings Corp.  
c/o Blue Wolf MHC Ltd.  
Two Greenwich Office Park, Suite 300  
Greenwich, CT 06831

**Re: Blue Wolf Mongolia Holdings Corp.  
Amendment No. 1 to Schedule TO  
Filed on March 29, 2013  
File No. 005-86340**

Dear Mr. Kraus:

We have reviewed your filing and have the following comment.

Risk Factors

Our securities may not continue to be listed on Nasdaq in the future....., page 14

1. We note your response to prior comment 1 regarding the applicability of Rule 13e-3. While the staff of the Division of Corporation Finance will not undertake any further examination of this issue at this time, we reserve the right to make further inquiry into this matter and make any recommendations we deem appropriate.

You may contact me at (202) 551-3503 if you have any questions.

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

Mr. Lee O. Kraus  
Blue Wolf Mongolia Holdings Corp.  
April 1, 2013  
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cc: Via E-mail  
Stuart Neuhauser, Esq.  
Ellenoff Grossman & Schole LLP