



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

DIVISION OF
CORPORATION FINANCE

April 16, 2013

Via E-Mail

Li Yuan

Chief Executive Officer

China Xuefeng Environmental Engineering Inc.

C214. Fitting Integration Building, Fazhan Road to Sugian Gate Section

Jiangsu Province, China 223800

Re: China Xuefeng Environmental Engineering Inc.
Form 8-K
Filed December 3, 2012
File No. 333-175483
Form 10-K for Fiscal Year Ended April 30, 2012
Filed June 29, 2012
File No. 333-175483

Dear Mr. Yuan:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Pamela Long

Pamela Long
Assistant Director

Cc: Via E-Mail
Gregg Jaclin, Esq.