



DIVISION OF  
CORPORATION FINANCE

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

April 23, 2015

Wenping Luo  
Chief Executive Officer  
Anpulo Food Development, Inc.  
Hebaliang Industry Park, Hangkong  
Road, Laifeng County, Enshi  
Autonomous Prefecture, Hubei, China 445700

**Re: Anpulo Food Development, Inc.  
Form 10-K for the Fiscal Year Ended June 30, 2014  
Filed September 29, 2014  
File No. 000-54605**

Dear Mr. Luo:

We issued a comment to you on the above captioned filing on March 10, 2015. As of the date of this letter, this comment remains outstanding and unresolved. We expect you to provide a complete, substantive response to this comment by May 7, 2015.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact David Edgar, Staff Accountant, at 202-551-3459 if you have any questions.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore  
Accounting Branch Chief