



DIVISION OF  
CORPORATION FINANCE

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

May 21, 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 comments on the above captioned filing on March 10, 2015. On April 23, 2015, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing 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 or me at (202) 551-3406 with any questions.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore  
Accounting Branch Chief