



DIVISION OF  
CORPORATION FINANCE

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

May 20, 2015

Via E-mail

Mr. Andy Z. Fan  
Chief Executive Officer  
Sichuan Leaders Petrochemical Company  
15500 Roosevelt Blvd., Suite 305  
Clearwater, FL 33760

**Re: Sichuan Leaders Petrochemical Company  
Form 10-K for the Fiscal Year Ended December 31, 2014  
Filed March 20, 2015  
Form 10-Q for the Fiscal Quarter Ended March 31, 2015  
Filed April 28, 2015  
File No. 0-54820**

Dear Mr. Fan:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-Q for the Fiscal Quarter Ended March 31, 2015

Certifications

1. We note that:

- In paragraph 4d of Exhibit 31 you refer to “the period covered by this annual report...” Please revise this to say, “the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report)” as provided by Item 601(b)(31) of Regulation S-K; and
- Both Section 302 and 906 certifications are dated April 28, 2014.

In this regard, please revise the applicable certifications, as appropriate, and file a full

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amendment of your Form 10-Q. We remind you to include currently dated certifications that refer to the amended Form 10-Q.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comment, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

You may contact Dale Welcome at (202) 551-3865 or Lisa Etheredge at (202) 551-3424 with any questions.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief