



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

October 16, 2017

Via E-mail

Mr. Andy Z. Fan
Chief Executive Officer
Sichuan Leaders Petrochemical Company
3904 US Highway 301 North
Ellenton, FL 34222

**Re: Sichuan Leaders Petrochemical Company
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed July 25, 2017
File No. 0-54820**

Dear Mr. Fan:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ W. John Cash

W. John Cash
Accounting Branch Chief
Office of Manufacturing and
Construction