



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

June 8, 2018

Yun Cai  
President  
Tiburon International Trading Corp.  
Xinkaicun, group 5, Weizigouzheng, Jiutai  
Changchun, Jilin province, China 130519

**Re: Tiburon International Trading Corp.  
Amendment No. 1 to Registration Statement on Form S-1  
Filed May 25, 2018  
File No. 333-223568**

Dear Mr. Cai:

We have reviewed your amended registration statement 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 letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our April 9, 2018 letter.

Government and Industry Regulation, page 16

1. We note your response to comment 5. Please expand your disclosure to discuss the various U.S. and Chinese regulations specifically related to your business and offering. For example, please disclose whether there are any specific regulatory requirements affecting access to the funds raised in this offering or regulations related to currency conversion restrictions.

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You may contact Ameen Hamady, Staff Accountant, at (202) 551-3891 or Terence O'Brien, Accounting Branch Chief, at (202) 551-3355 if you have questions regarding comments on the financial statements and related matters. Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 or me at (202) 551-3412 with any other questions.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director  
Office of Manufacturing and  
Construction