



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

October 19, 2018

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

**Re: Tiburon International Trading Corp.  
Amendment No. 4 to Registration Statement on Form S-1  
Filed October 5, 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 October 2, 2018 letter.

Plan of Distribution, page 12

1. It appears that you have inadvertently reflected a share price of \$0.30 for the selling stockholders. Please revise this section and selling shareholder plan of distribution section to clarify that the shares will be sold at the fixed price of \$0.03 for the duration of the offering.

Exhibit 5.1

2. We note your response to our prior comment 3. Please have counsel revise the legal opinion to opine, if true, that the 100,000 shares of common stock being offered by the selling stockholders are legally issued, fully paid, and non-assessable. Please refer to Section II.B.2.h of Staff Legal Bulletin No. 19.

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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 Asia Timmons-Pierce, Special Counsel, at (202) 551-3754 with any other questions.

Sincerely,

*/s/ Asia Timmons-Pierce, for*

Amanda Ravitz  
Assistant Director  
Office of Manufacturing and  
Construction