



DIVISION OF  
CORPORATION FINANCE

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

June 9, 2011

Via Mail

Chen Weidong  
President and Chief Executive Officer  
China Changjiang Mining & New Energy Company, Ltd.  
Xinhui Mansion, Seventeenth Floor  
Gaoxin Road, Hi-Tech Zone  
Xi'An, People's Republic of China 710075

**Re: China Changjiang Mining & New Energy Company, Ltd.**  
**Item 4.01 and 4.02 Form 8-K**  
**Filed May 31, 2011**  
**Item 4.02 Form 8-K**  
**Filed June 6, 2011**  
**Response Letter Dated June 9, 2011**  
**File No. 000-05474**

Dear Mr. Weidong:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz  
Branch Chief

cc: Jeffrey L. Schulte, Morris, Manning & Martin, LLP (Via Facsimile)