



DIVISION OF  
CORPORATION FINANCE

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

October 25, 2021

Chongyi Yang  
Chief Executive Officer  
CHINA CHANGJIANG MINING & NEW ENERGY COMPANY, LTD.  
Room 1907, No. 1038 West Nanjing Road  
Westgate Mall  
Jing'An District, Shanghai, China 200041

**Re: CHINA CHANGJIANG MINING & NEW ENERGY COMPANY, LTD.**  
**Amendment No. 1 to Registration Statement on Form 10**  
**Filed September 28, 2021**  
**File No. 000-05474**

Dear Mr. Yang:

We have reviewed your filing 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 these comments 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 comments apply to your facts and circumstances, please tell us why in your response.

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

Amendment No. 1 to Registration Statement on Form 10 filed September 28, 2021

General

1. Please update your financial statements and related disclosures.

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.

Please contact Geoff Kruczek at (202) 551-3641 or Anne Parker, Office Chief, at (202) 551-3611 with any other questions.

Sincerely,

Chongyi Yang  
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Division of Corporation Finance  
Office of Manufacturing

cc: Rhonda Keaveney