



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

May 12, 2009

Shi Huashan
Chairman and Chief Executive Officer
Energroup Holdings Corporation
No. 9, Xin Yi Street, Ganjingzi District
Dalian City, Liaoning Province, PRC 166 96

Re: Energroup Holdings Corporation
Form 10-K For the fiscal year ended December 31, 2008
Filed March 31, 2009
File No. 333-14917

Dear Mr. Huashan:

We have completed our limited review of your Form 10-K and have no further comments at this time.

Sincerely,

Lyn Shenk
Branch Chief