



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

July 19, 2010

Via Mail and Facsimile (86 (21) 57940050)

Rong Guangdao
Chairman
Sinopec Shanghai Petrochemical Company Limited
No. 48 Jinyi Road
Jinshan District, Shanghai, 200540
The People's Republic of China

**Re: Sinopec Shanghai Petrochemical Company Limited
Form 20-F for the Fiscal Year Ended December 31, 2008
Filed May 20, 2009
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed June 10, 2010
Form 20-F/A for the Fiscal Year Ended December 31, 2009
Filed July 19, 2010
File No. 1-12158**

Dear Mr. Guangdao:

We refer you to our comment letters dated December 24, 2009, February 19, 2010 and April 30, 2010 regarding business contacts with Iran, Syria, Sudan and Cuba. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Pamela Long
Assistant Director
Division of Corporation Finance