



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

October 18, 2010

**via U.S. mail and facsimile**

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, 2009  
Filed June 10, 2010  
Form 20-F/A No. 1 for the Fiscal Year Ended December 31, 2009  
Filed July 19, 2010  
File No. 1-12158**

Dear Mr. Guangdao:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash  
Accounting Branch Chief