Mail Stop 3561

Xianfu Zhu Chief Executive Officer Zhongpin Inc. 21 Changshe Road Peoples Republic of China

RE: Zhongpin Inc.

File No. 001-33593

Form 8-K: Filed June 11, 2008

Dear Mr. Zhu:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Patrick Kuhn Staff Accountant