

April 2, 2009

Mail Stop 3561

Yuanmie Ma  
Chief Financial Officer  
Zhongpin, Inc.  
21 Changshe Road  
Change City, Henan Province  
The People's Republic of China

**RE: Zhongpin, Inc.**  
**File No. 001-33593**  
**Form 10-K: For the Fiscal Year Ended December 31, 2007**

Dear Ms. Ma:

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

Sincerely,

Lyn Shenk  
Branch Chief