



DIVISION OF  
CORPORATION FINANCE

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

January 19, 2011

Xianfu Zhu  
Zhongpin Inc.  
21 Changshe Road  
Change City, Henan Province  
PRC 461500

**Re: Form 10-K for Fiscal Year Ended December 31, 2009  
Filed March 15, 2010  
File No. 001-33593**

Dear Mr. Zhu:

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

Sincerely,

Max A. Webb  
Assistant Director

cc: Via facsimile: (202) 383-5414  
Robert T. Plesnarski, Esq.  
O'Melveny & Myers LLP