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

DIVISION OF CORPORATION FINANCE

November 28, 2011

<u>Via E-mail</u> Mr. Dehong Li Vice General Manager Sino Oil & Gas Pipe Holdings Limited No. 1 Road, Yuci Industrial Park Jin Zhong City Shanxi Province, 030600 People's Republic of China

> Re: Sino Oil & Gas Pipe Holdings Limited Amendment No. 2 to Shell Company Report on Form 20-F Filed November 10, 2011 File No. 000-53939

Dear Mr. Li:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Craig Slivka, for

Pamela Long Assistant Director

cc: <u>Via E-mail</u> Ari Edelman Kramer Levin Naftalis & Frankel LLP