



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

DIVISION OF  
CORPORATION FINANCE

January 2, 2013

Via E-mail

Tom Chia  
Chief Executive Officer  
JuQun, Inc.  
P.O. Box 12009  
Marina del Rey, CA 90295

**Re: JuQun, Inc.  
Amendment No. 2 to Form 10-12G  
Filed December 26, 2012  
File No. 000-54823**

Dear Mr. Chia:

We have reviewed your response to our prior comment letter to you dated December 7, 2012 and have the following additional comments.

Item 1. Business, page 3

1. We note your response to our prior comment 1 and reissue in part. It appears that the dollar amount of your monthly “burn rate” and the estimated monthly expenses in your revised disclosure in the Business section on page 3 do not match. Please revise. It also appears that the amount of your monthly expenses going forward has been left out of the second sentence in the Liquidity section on page 11. Please fill in this amount.

History, page 4

2. We note your response to our prior comment 3 and reissue in part. There are three references to open book account throughout the document, one with respect to the \$175,000 loan and two with respect to the \$500,000 loan. Please revise to disclose what open book account means.

Going Concern, page 9

3. It appears that the net loss figure included in the first sentence of this section is incorrect. Please revise.

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Page 2

Item 5. Directors and Executive Officers, page 13

4. We note your response to our prior comment 5 and your revised disclosure. The disclosure concerning the directors should be grouped together in this section. Please move the Stock Option Plan heading and its one paragraph of disclosure to the end of this section.

Please contact Ada D. Sarmiento at (202) 551-3798 or me at (202) 551-3469 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie  
Legal Branch Chief

cc: via e-mail  
Don Davis, Esq.