Mail Stop 3561

June 19, 2008

Mr. Xiaojing Yu Chief Executive Officer China Shen Zhou Mining & Resources, Inc. No. 166 Fushi Road Zeyang Tower, Suite 305 Shijingshan District, Beijing, China 100043

> Re: China Shen Zhou Mining & Resources, Inc. Form 10-KSB for the Fiscal Year Ended December 31, 2006 File No. 001-33929

Dear Mr. Yu:

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

Sincerely,

Tia Jenkins Senior Assistant Chief Accountant Office of Beverages, Apparel and Health Care Services

cc: Jiannan Zhang Esq. Cadwalader, Wickersham & Taft, LLP