



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

March 31, 2011

Via U.S. Mail

Mr. Gao Zhentao, Chief Executive Officer
Yuhe International, Inc.
301 Hailong Street
Hanting District, Weifang, Shangdong Province
The People's Republic of China

Re: Yuhe International, Inc.
Form 10-K for the year ended December 31, 2009
Filed March 31, 2010
Form 10-K/A for the year ended December 31, 2009
Filed October 15, 2010 and March 29, 2011
File No. 001-34512

Dear Mr. Zhentao:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief