



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

DIVISION OF  
CORPORATION FINANCE

March 21, 2011

**Via Facsimile 86-29-88377295**

Ms. Spring Liu  
Chief Financial Officer  
Skypeople Fruit Juice, Inc.  
16F, National Development Bank Tower  
No.2, Gaoxin 1<sup>st</sup> Road  
Xi'an, People's Republic of China

**Re: Skypeople Fruit Juice, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed March 31, 2010  
File No. 1-34502**

Dear Ms. Liu:

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

Sincerely,

/s/ Brad Skinner

Brad Skinner  
Senior Assistant Chief Accountant