Via Facsimile and U.S. Mail Mail Stop 4720

March 18, 2010

Yanchun Li Chief Financial Officer American Oriental Bioengineering, Inc 1 Liangshuihe First Ave. Beijing E-Town Economic and Technology Development Area, E-Town Beijing, 100176, People's Republic of China

Re: American Oriental Bioengineering, Inc

Form 10-K/A for the Fiscal Year Ended December 31, 2008 Form 10-Q for the Quarterly Period Ended September 30, 2009

File Number: 001-32569

Dear Mr. Li,

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

Sincerely,

Gus Rodriguez Accounting Branch Chief