



DIVISION OF
CORPORATION FINANCE

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

March 7, 2011

Mr. Adam Wasserman,
Chief Financial Officer
Gold Horse International, Inc.
No. 31 Tongdao South Road
Hohhot, Inner Mongolia
People's Republic of China

Re: Item 4.02 Form 8-K
Filed: September 22, 2010
File No. 0-30311

Dear Mr. Wasserman:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief