



DIVISION OF  
CORPORATION FINANCE

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

October 28, 2010

American Lorain Corporation  
c/o United Corporate Services, Inc.  
202 South Minnesota Street  
Carson City, NV 89703

**Re: American Lorain Corporation  
Registration Statement on Form S-3  
Filed October 7, 2010  
File No. 333-169815**

Dear Sir or Madam:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Registration Statement on Form S-3

General

1. Please be advised that comments on your Form 10-K must be resolved before the desired effective date of your registration statement.

Organizational Structure, page 2

2. We note your disclosure regarding the "following chart" depicting your organizational structure. Please include the referenced chart in your public filing; the chart appears to be missing.

Documents Incorporated by Reference, page 11

3. We note that this section does not explicitly cover reports filed after the date of the initial registration statement and prior to effectiveness of the registration statement. Please be advised that you need to update your incorporation by reference section to reflect reports that you file prior to effectiveness, including your Form 8-K filed October 21, 2010. Refer to Question 123.05 of the Securities Act Forms Compliance and Disclosure Interpretations, available on our website at <http://www.sec.gov/divisions/corpfin/cfguidance.shtml>.

Closing Comments

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

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Please contact Sean Donahue at (202) 551-3579 or Alexandra M. Ledbetter at (202) 551-3317 with any questions.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: Eric Lerner, Esq.  
Kramer Levin Naftalis & Frankel LLP  
Facsimile No. (212) 715-8000