



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

November 16, 2010

Mr. Yilun Jin  
Chief Financial Officer  
American Lorain Corporation  
Beihuan Zhong Road, Junan County  
Shandong, PRC 276600

**Re: American Lorain Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed April 30, 2010**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2009**  
**Filed April 30, 2010**  
**Response Letter Dated October 26, 2010**  
**File No. 1-34449**

Dear Mr. Jin:

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

Sincerely,

H. Roger Schwall  
Assistant Director