



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