



DIVISION OF
CORPORATION FINANCE

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

May 14, 2012

Via E-mail

Mr. David She
Chief Financial Officer
American Lorain Corporation
Beihuan Zhong Road
Junan County
Shandong, China 276600

Re: American Lorain Corporation
Form 10-K for Fiscal Year Ended December 31, 2010
Filed March 31, 2011
Form 10-K for Fiscal Year Ended December 31, 2011
Filed March 30, 2012
File No. 1-34449

Dear Mr. She:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. 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 Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brad Skinner

Brad Skinner
Senior Assistant Chief Accountant