



DIVISION OF
CORPORATION FINANCE

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

May 18, 2010

Mail Stop 4631

Via U.S. mail and facsimile @ (617) 345-3299

Zuosheng Yu
Chairman and Chief Executive Officer
General Steel Holdings, Inc. c/o Chad J. Porter, Esq.
Burns & Levinson LLP
125 Summer Street
Boston, MA 02110

Re: **General Steel Holdings, Inc.**
Preliminary Information Statement on Schedule 14C Amendment No.1
Filed on: May 5, 2010
File No.: 001-33717

Dear Mr. Yu:

We have completed our review of your preliminary information statement and have no further comments at this time.

Sincerely,

Pamela A. Long
Assistant Director