

Mail Stop 6010

August 21, 2008

Christy Young Shue  
Harbin Electric, Inc.  
20 Ramblewood Road  
Shoreham, NY 11786

**Re: Harbin Electric, Inc.  
Registration Statement on Form S-3  
Filed July 24, 2008  
File No. 333-152499  
Form 10-K/A for the Fiscal Year Ended  
December 31, 2007  
Filed July 23, 2008  
File No. 001-33276**

Dear Ms. Shue:

We have limited our review of your filings to those issues we have addressed in our comments. Where indicated, we think you should revise your documents in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comment or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form S-3 Eligibility

1. We have reviewed your correspondence dated August 12, 2008 and are unable to agree that the Form 10-KSB filed March 10, 2008 contained management's annual report on internal control over financial reporting.

Item 308T of Regulation S-K sets forth the required contents of management's report in a Form 10-K. While you indicate in your correspondence that you included the policies and procedures used by management when evaluating your internal control over financial reporting, you did not identify the framework used, as required by Item 308T(a)(2) or the statement required by Item 308T(a)(4). Most importantly, you did not indicate whether management performed an assessment of internal control over financial reporting as of December 31, 2007, and you did not include a statement as to whether or not internal control over financial reporting was effective at that date.

As you were previously informed, because your Form 10-KSB filed March 10, 2008 did not include the management report on internal control over financial reporting, as required by Item 308T of Regulation S-K, it was materially deficient and not timely filed. Please withdraw the Form S-3 or amend it on a registration form for which you are eligible.

Form 10-K/A filed July 23, 2008

2. We note that in your amended 10-KSB your management has again concluded that disclosure controls and procedures were effective as of the end of the fiscal year. In our letter dated July 21, 2008, we asked you to consider whether management's failure to provide its report on internal control over financial reporting impacts its conclusion regarding the effectiveness of your disclosure controls and procedures as of the end of the fiscal year. Please tell us the factors you considered and highlight for us those factors that supported your conclusion. In particular, please explain how you considered the definition of disclosure controls and procedures provided in Rule 13a-15(e), which indicates that effective controls and procedures would ensure that information required to be disclosed by the issuer is recorded, processed, summarized and **reported** within the time periods specified in the Commission's rules and forms. In addition, as discussed in Compliance and Disclosure Interpretation 115.02, which you can find at <http://www.sec.gov/divisions/corpfin/guidance/regs-kinterp.htm>, failure to file management's report on Internal Control over Financial Reporting rendered your annual report materially deficient and also rendered the company not timely or current in its Exchange Act Reporting. In light of these facts, please explain how you could conclude that disclosure controls and procedures were effective. Alternatively, please further amend the 10-KSB to disclose management's revised conclusion on the effectiveness of your disclosure controls and procedures, i.e., that DC&P were not effective as of the end of the fiscal year.

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to

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expedite our review. Please furnish a cover letter with your amendment. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and response to our 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 all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. 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 the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

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. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

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Please contact Julie Sherman at (202) 551-3640 if you have questions regarding our comment on the amended Form 10-KSB or Gabriel Eckstein at (202) 551-3286 or me at (202) 551-3805 with any other questions.

Sincerely,

Peggy Fisher  
Assistant Director

cc: Mitchell S. Nussbaum, Esq.  
Loeb & Loeb LLP