



DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

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

April 28, 2010

Tianfu Yang
Chief Executive Officer
Harbin Electric, Inc.
No. 9 Ha Ping Xi Lu, Ha Ping Lu Ji Zhong Qu
Harbin Kai Fa Qu, Harbin, People's Republic of China 150060

Re: Harbin Electric, Inc.
Registration Statement on Form S-3
Filed April 20, 2010
File No. 333-166183

Dear Mr. Yang:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document 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. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

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 comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Fee Table

1. It appears from note 4 that the "other" securities are in addition to the \$100,000,000 you have registered for sale. Please tell us why you believe that you are not required to include those securities in the \$100,000,000.

Incorporation of Certain Documents . . . , page 18

2. Please tell us why the Form 8-K filed January 7, 2010 is not listed here.

Exhibit 4.2

3. Please note that the indenture covering debt securities to be issued in a registration statement must be qualified at the time the registration statement relating to those securities becomes effective. Therefore, please file as exhibits to this registration statement the indentures governing the senior and subordinated debt securities mentioned in your document. Refer to Interpretive Responses 201.02 and 201.04 of our Trust Indenture Act of 1939 Compliance and Disclosure Interpretations, available on our website at <http://www.sec.gov/divisions/corpfin/cfguidance.shtml#tia>.

Exhibits 5.1 and 5.2

4. We note that you propose to file the legal opinions by post effective amendment. Before your registration statement becomes effective, you should file legal opinions covering the securities to which the registration statement relates. Refer to Question 212.05 of the Division's Securities Act Rules 1933 Compliance and Disclosure Interpretations, available on our website at <http://www.sec.gov/divisions/corpfin/guidance/securitiesactrules-interps.htm>. Ensure that the opinions you file address the legality of the issuance of each security listed in your fee table. In this regard, we note that Exhibits 5.1 and 5.2 imply that no opinion will be provided as to the "units" included in your fee table.

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.

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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.

Please contact Ruairi Regan at (202) 551-3269 or me at (202) 551-3641 with any questions.

Sincerely,

Geoffrey Kruczek
Senior Attorney

cc (by facsimile): Mitchell S. Nussbaum, Esq.