



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3628

September 27, 2011

**Via E-Mail**

Angela M. Dowd, Esq.  
Loeb & Loeb LLP  
345 Park Avenue  
New York, NY 10154

**Re: Harbin Electric, Inc.  
Responses to comments issued on September 19, 2011 filed  
September 22, 2011  
Revised Preliminary Schedule 14A  
File No. 001-33276**

**Amended Schedule 13E-3  
File No. 005-80112**

Dear Ms. Dowd:

We have reviewed your responses and have the following comment.

**Revised Preliminary Proxy Statement**

Special Factors

Background of the Merger, page 13

1. We disagree with your analysis regarding the requirements to provide disclosure, pursuant to Item 1015(a) of Regulation M-A relating to the Big Four Due Diligence Report and to file it as an exhibit pursuant to Item 1016 of Regulation M-A. Please revise the disclosure and file the exhibit.

Please direct any questions to me at (202) 551-3619. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

/s/ Daniel F. Duchovny  
Daniel F. Duchovny  
Special Counsel  
Office of Mergers and Acquisitions