



DIVISION OF
CORPORATION FINANCE

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

March 29, 2011

Mr. Andrew Limpert, Chief Financial Officer
Profire Energy, Inc.
321 South 1250 West, Suite 3
Lindon, UT 84042

Re: Profire Energy, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2010
Filed June 29, 2010
File No. 0-52376

Dear Mr. Limpert:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief