

MAIL STOP 3561

March 20, 2007

Mr. Liang Zhang
Chief Executive Officer
Synutra International, Inc.
2275 Research Blvd.
Suite 500
Rockville, MD 20850

**Re: Synutra International, Inc.
Form 10-KSB for Fiscal Year Ended March 31, 2006
File No. 000-50803**

Dear Mr. Zhang:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Emerging Growth Companies