



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

February 23, 2010

Mr. Weiguo Zhang
Chief Operating Officer and President
Synutra International, Inc.
2275 Research Blvd., Suite 500
Rockville, MD 20850

Re: Synutra International, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2009
Filed June 15, 2009
Form 10-Q for the Fiscal Quarter Ended June 30, 2009
Filed August 10, 2009
Response Letter Dated January 20, 2010
File No. 001-33397

Dear Mr. Zhang:

We have completed our review of the above-listed filings and have no further comments at this time.

Sincerely,

Anne Nguyen Parker
Branch Chief