



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

May 20, 2009

Mr. Hongbo Cao
President and Chief Executive Officer
Frezer, Inc.
No. 90-1 Hongji Street
Xigang District Dalian City
Liaoning Province
Peoples Republic of China 116011

Re: Frezer, Inc.
Form 8-K for Item 4.01
Filed May 1, 2009
File No. 0-51336

Dear Mr. Cao:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief

copy: Elizabeth Chen, Esq.
Guzov Ofsink, LLC
(212) 688-7273

