



DIVISION OF  
CORPORATION FINANCE

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

September 26, 2011

Via E-mail

Mr. Hongbo Cao  
Chief Executive Officer  
BEFUT International Co., Ltd.  
27<sup>th</sup> Floor, Liangjiu International Tower  
5 Heyi Street  
Dalian City, 116011 People's Republic of China

**Re: BEFUT International Co., Ltd.**  
**Form 10-K/A for the Fiscal Year Ended June 30, 2010**  
**Filed September 26, 2011**  
**Form 10-K/A for the Fiscal Year ended June 30, 2009**  
**Filed September 9, 2011**  
**Form 10-Q/A for the Period Ended September 30, 2010**  
**Filed September 16, 2011**  
**Form 10-Q/A for the Period Ended March 31, 2010 Filed September 9, 2011**  
**Form 10-Q/A for the Period Ended December 31, 2009**  
**Filed September 9, 2011**  
**Form 10-Q/A for the Period Ended September 30, 2009**  
**Filed September 9, 2011**  
**File No. 0-51336**

Dear Mr. Cao:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash, for

Rufus Decker  
Accounting Branch Chief

CC: Via E-mail  
Michael Peng, Esq., Pryor Cashman LLP