



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

December 4, 2009

Via U.S. mail and facsimile

Mr. Xiuyong Zhang  
Chief Financial Officer  
Fuwei Films (Holdings) Co., Ltd.  
No. 387 Dongming Road, Weifang Shandong  
People's Republic of China, 261061

RE: Form 20-F for the fiscal year ended December 31, 2008  
File No. 1-33176

Dear Mr. Zhang:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, to Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691.

Sincerely,

Rufus Decker  
Accounting Branch Chief