



DIVISION OF  
CORPORATION FINANCE

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

September 14, 2018

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

**Re: Fuwei Films (Holdings), Co. Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2017**  
**Filed April 23, 2018**  
**File No. 001-33176**

Dear Mr. Dong:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction