

Mail Stop 3561

May 27, 2009

Yu Kwai Chong, Chief Executive Officer and President  
Fuqi International, Inc.  
5/FI, Block 1, Shi Hua Industrial Zone  
Cui Zhu Road North  
Shenzhen, 51809  
Peoples Republic of China

**Re: Fuqi International, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed March 28, 2008  
Amendment No. 1 to Form 10-K for Fiscal Year Ended December 31, 2007  
Filed April 29, 2008  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed March 31, 2009  
File No. 001-33758**

Dear Mr. Chong:

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

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Thomas J. Poletti, Esq.  
(via Facsimile)