



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

June 25, 2010

Mr. Zongshu Nie
Chief Financial Officer
Deer Consumer Products, Inc.
Area 2, 1/F, Building M-6
Central High-Tech Industrial Park
Nanshan, Shenzhen, China 518057

RE: Deer Consumer Products, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 2, 2010
Form 10-Q for Fiscal Quarter Ended March 31, 2010
File No. 001-34407

Dear Mr. Zongshu:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Larry Spigel
Assistant Director

cc: Robert Newman
The Newman Law Firm, PLLC
Fax: (212) 202-6055