



DIVISION OF  
CORPORATION FINANCE

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

November 10, 2010

Mr. Stephen C. Park  
Chief Financial Officer  
Duoyuan Global Water Inc.  
No. 3 Junyuan Road  
Daxing Industrial Development Zone  
Beijing, P.R. China 102600

**Re: Duoyuan Global Water Inc.**  
**Form 20-F for the fiscal year ended December 31, 2009**  
**Filed June 18, 2010**  
**File No. 001-34380**

Dear Mr. Park:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief