



DIVISION OF  
CORPORATION FINANCE

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

March 12, 2013

Via E-mail

Baoyuan Zhu  
Chairman of the Board  
China Hefeng Rescue Equipment, Inc.  
No. 88, Taishan Street  
Beigang Industrial Zone  
Longgang District, Huludao  
Liaoning Province  
China

**Re: China Hefeng Rescue Equipment, Inc.**  
**Form 8-K**  
**Filed June 15, 2012**  
**File No. 000-54224**

Dear Mr. Zhu:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Russell Mancuso

Russell Mancuso  
Branch Chief

cc: Robert Brantl, Esq.