



DIVISION OF  
CORPORATION FINANCE

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

August 3, 2015

Via e-mail  
Xinfu Hu  
Chief Executive Officer  
Fuling Global Inc.  
Southeast Industrial Zone, Songmen Town  
Wenling, Zhejiang Province  
People's Republic of China 317511

**Re: Fuling Global Inc.  
Registration Statement on Form F-1  
Filed July 28, 2015  
File No. 333-205894**

Dear Mr. Hu:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Management's Discussion and Analysis of Financial Condition and Results of Operations, page 33

Business Development Trends, page 34

1. We note your projections for your revenues and profits for the years 2015, 2016 and 2017. Please consider revising to clearly state management's most significant assumptions underlying the growth percentages that you disclose here. Please refer to Item 10(b)(3)(i) of Regulation S-K.

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 Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in

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possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement, please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Mindy Hooker at (202)551-3732 or Anne McConnell at (202)551-3709 if you have questions regarding comments on the financial statements and related matters. Please contact Leland Benton at (202)551-3791 or Jay Ingram at (202)551-3397 with any other questions.

Sincerely,

/s/ Pamela Long

Pamela Long  
Assistant Director

CC: Anthony W. Basch, Esq. (*via e-mail*)  
Kaufman & Canoles, P.C.