



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

April 14, 2009

Mr. Jonathan H. Chou  
Chief Financial Officer  
American Dairy, Inc.  
Star City International Bldg.,  
10 Jiuqianxiao Road, C-16th Floor  
Chaoyang District, Beijing, China 100016

**Re: American Dairy, Inc.**  
**Item 4.02 Form 8-K**  
**Filed March 26, 2009**  
**File No. 001-32437**

Dear Mr. Chou:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief