



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

DIVISION OF  
CORPORATION FINANCE

April 28, 2011

Via Facismalie

Mr. You-Bin Leng  
Chief Executive Officer  
Feihe International, Inc.  
Star City International Bldg.  
10 Jiuxianqiao Rd., C-16th FL  
Chaoyang District, Beijing, 100016  
China

**Re:   Feihe International, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 16, 2010**  
**Form 10-K/A for Fiscal Year Ended December 31, 2009**  
**Filed April 30, 2010**  
**Form 10-Q for Fiscal Quarter Ended September 30, 2010**  
**Filed November 9, 2010**  
**Response Letter Dated January 3, 2011**  
**Response Letter Dated March 21, 2011**  
**File No. 001-32473**

Dear Mr. Leng:

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

Sincerely,

/s/ H. Roger Schwall

H. Roger Schwall  
Assistant Director