



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