

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4628

June 14, 2018

Brenton W. Hatch Chief Executive Officer Profire Energy, Inc. 321 South 1250 West, Suite 1 Lindon, UT 84042

> Re: Profire Energy Inc. Registration Statement on Form S-3 Filed June 8, 2018 File No. 333-225508

Dear Mr. Hatch:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Lisa Krestynick, Staff Attorney, at (202) 551-3056 with any questions.

Sincerely,

/s/ Kevin M. Dougherty for

John Reynolds Assistant Director Office of Natural Resources

cc: Reed W. Topham Stoel Rives LLP