



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 25, 2010

Mr. Zongshu Nie  
Chief Financial Officer  
Deer Consumer Products, Inc.  
Area 2, 1/F, Building M-6  
Central High-Tech Industrial Park  
Nanshan, Shenzhen, China 518057

**RE: Deer Consumer Products, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed March 2, 2010  
Form 10-Q for Fiscal Quarter Ended March 31, 2010  
File No. 001-34407**

Dear Mr. Zongshu:

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

Sincerely,

Larry Spigel  
Assistant Director

cc: Robert Newman  
The Newman Law Firm, PLLC  
Fax: (212) 202-6055