



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

March 24, 2010

Mr. Xiaobin Liu  
Chief Executive Officer  
Gulf Resources, Inc.  
Chenming Industrial Park  
Shouguang City, Shandong, China 262714

RE: **Form 8-K Item 4.01 filed February 11, 2010**  
**Form 8-K/A Item 4.01 filed March 12, 2010**  
**Form 8-K/A Item 4.01 filed March 23, 2010**  
**File #1-34499**

Dear Mr. Liu:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3866.

Sincerely,

Jeffrey Gordon  
Staff Accountant