



DIVISION OF  
CORPORATION FINANCE

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

March 29, 2011

Mr. Andrew Limpert, Chief Financial Officer  
Profire Energy, Inc.  
321 South 1250 West, Suite 3  
Lindon, UT 84042

**Re: Profire Energy, Inc.  
Form 10-K for the Fiscal Year Ended March 31, 2010  
Filed June 29, 2010  
File No. 0-52376**

Dear Mr. Limpert:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief