



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

June 3, 2009

Mr. T.C. Leung
Chief Executive Officer
Euro Tech Holdings Company, Limited
18/F Gee Chang Hong Centre
65 Wong Chuk Hong Road, Hong Kong

Re: Euro Tech Holdings Company, Limited
Form 20-F for Fiscal Year Ended December 31, 2007
Filed June 30, 2008
Form 20-F/A for Fiscal Year Ended December 31, 2007
Filed January 23, 2009
File No. 0-22113

Dear Mr. Leung:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Jennifer K. Thompson
Branch Chief