



DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

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

May 3, 2010

Mr. Huang Hsiao-I  
Chief Financial Officer  
CH Lighting International Corporation  
658 Hongyan Road  
Economic Development Zone  
Shangyu City, Zhejiang Province 312300  
The People's Republic of China

**RE: CH Lighting International Corporation**  
**Form 10-K for Fiscal Year Ended September 30, 2009**  
**Form 10-Q for Fiscal Quarter Ended December 31, 2009**  
**File No. 000-32161**

Dear Mr. Huang:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director

cc: Matthew Ogurick, Esq.  
K&L Gates LLP  
Via Facsimile: 305.358.7095