



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

June 24, 2010

Jianhua Sun  
Chief Financial Officer  
Eastern Environment Solutions, Corp.  
Harbin Dongadazhi Street 165  
Harbin, P.R. China 150001

**Re: Eastern Environment Solutions, Corp.  
Form 10-K for Fiscal Year Ended December 31, 2009  
File No. 0-31193**

Dear Mr. Sun:

We issued comments to you on the above captioned filing on April 13, 2010. As of the date of this letter, these comments remain outstanding and unresolved. We expect you will submit a supplemental response on EDGAR by July 8, 2010 addressing these outstanding comments.

If you do not respond to the outstanding comments by July 8, 2010, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosures. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://sec.gov/news/press/2005-72.htm>.

If you have any questions regarding these comments, please direct them to Bret Johnson, Staff Accountant, at (202) 551-3753, Anne McConnell, Senior Staff Accountant, at (202) 551-3709, or me at (202) 551-3689.

Sincerely,

John Hartz  
Senior Assistant Chief Accountant