



DIVISION OF  
CORPORATION FINANCE

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

October 13, 2009

Ms. Li Hua Wang  
Chief Financial Officer, NF Energy Savings Corporation of America  
21-Jia Bei Si Dong Road, Tie Xi Qu  
Shenyang, P. R. China 110021

**Re: NF Energy Savings Corporation of America  
Form 10-K for the year ended December 31, 2008  
File No. 0-50155**

Dear Ms. Wang:

We have reviewed your response to our letter dated September 10, 2009 and have the following comment. We ask that you respond within ten business days.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

**Form 10-K for the year ended December 31, 2008**

Critical Accounting Policies

Accounts receivable, page 21

We note your response to our previous comment two and appreciate the additional information. Please tell us, and in future filings explain, why your accounts receivable days outstanding appears to be significantly longer than your typical 30-90 day payment terms. Additionally, please explain the negative impact that the lengthy accounts receivable days outstanding has on your liquidity.

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As appropriate, please amend your filing and respond to these comments within ten business days or tell us when you will provide us with a response. Please provide us with a supplemental response letter that keys your responses to our comments and provides any requested supplemental information. Detailed letters greatly facilitate our review. Please file your supplemental response on EDGAR as a correspondence file. Please understand that we may have additional comments after reviewing your responses to our comments.

If you have any questions regarding this comment, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Anne McConnell, Senior Staff Accountant, at (202) 551-3709 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief