



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

May 6, 2010

Mr. Yangkan Chong
Chief Executive Officer
China New Energy Group Company
20/F, Center Plaza, No. 188 Jie Fang Road
He Ping District, Tianjin, 300042
People's Republic of China

**Re: China New Energy Group Company
Item 4.02 Form 8-K
Filed April 15, 2010
Amendment No. 1 to Form 8-K
Filed April 26, 2010
File No. 1-32691**

Dear Mr. Chong:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

William Thompson
Branch Chief