

March 12, 2008

Mail Stop 6010

Leo Shi Young
President
Solar Enertech Corp.
2000 University Avenue
East Palo Alto, California 94303

**Re: Solar Enertech Corp.
Preliminary Proxy Statement on Schedule 14A
Filed February 13, 2008
File No. 0-51717**

Dear Mr. Young:

We have completed our review of your preliminary proxy statement and have no further comments at this time. If you have any questions, please contact Tom Jones at 202-551-3602.

Sincerely,

Peggy Fisher
Assistant Director

cc (via fax): Eric Wang, Esq.