



DIVISION OF
CORPORATION FINANCE

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

January 14, 2010

via U.S. mail and facsimile

Mr. Tai-Ming Ou, Chief Executive Officer
China Clean Energy Inc.
20 Sterling Circle, Suite 204
Wheaton, IL 60187

**RE: China Clean Energy Inc.
Form 8-K Item 4.01
Filed January 7, 2010
Form 8-K/A Item 4.01
Filed January 14, 2010
File No. 333-126900**

Dear Mr. Ou:

We have completed our review of your filing and amendment and have no further comments at this time.

Sincerely,

Jenn Do
Staff Accountant