



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

August 3, 2010

William Chen  
Chief Financial Officer  
China Clean Energy, Inc.  
Jiangyin Industrial Zone, Jiangying Town  
Fuqing City, Fujian Province  
People's Republic of China 350309

**Re: China Clean Energy, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Form 10-K/A Filed on June 8, 2010**  
**File No. 0-53773**

Dear Mr. Chen:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Bret Johnson, Staff Accountant, at (202) 551-3753 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief