



DIVISION OF  
CORPORATION FINANCE

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

August 6, 2012

Via E-mail

Tai-Ming Ou

Chief Executive Officer

China Clean Energy Inc.

Jiangyin Industrial Zone, Jiangyin Town

Fuqing City, Fujian Province

People's Republic of China

**RE: China Clean Energy Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2010  
Filed March 30, 2011  
File No 0-53773**

Dear Mr. Ou:

We issued comments to you on the above captioned filing on June 12, 2012. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by August 20, 2012.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Tracey McKoy, Staff Accountant, at (202) 551-3772 or, in her absence, the undersigned Accounting Branch Chief at (202) 551-3768 if you have questions.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief