



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

May 10, 2010

Mr. Alex Gong
Chief Financial Officer
China Energy Corporation
No. 57 Xinhua East Street
Hohhot, Inner Mongolia
People's Republic of China

Re: China Energy Corporation
Form 10-K for the Fiscal Year ended November 30, 2009
Filed March 1, 2010
File No. 000-52409

Dear Mr. Gong:

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

Sincerely,

Karl Hiller
Branch Chief