



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

Mail Stop 3030

January 29, 2010

Ms. Amy Yi Zhang  
Chief Financial Officer  
Suntech Power Holdings Co., Ltd.  
R&D Mansion, 9 Xinhua Road  
New District, Wuxi  
Jiangsu Province 214028  
People's Republic of China

**Re: Suntech Power Holdings Co., Ltd.**  
**Form 20-F for the fiscal year ended December 31, 2008**  
**Filed May 8, 2009**  
**File No. 001-32689**

Dear Ms. Zhang:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief