



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

April 26, 2011

Via U.S. Mail

Mr. Wennan Li
Chief Executive Officer
Perfectenergy International Limited
No. 479 You Dong Road
Xinzhuang Town, Shanghai 201100
People's Republic of China

**Re: Perfectenergy International Limited
Form 10-K for fiscal year ended October 31, 2010
Filed January 31, 2011
File No. 0-51704**

Dear Mr. Li:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief