



DIVISION OF  
CORPORATION FINANCE

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

July 28, 2010

Mr. Jianzhong Zuo  
Chief Executive Officer and President  
LianDi Clean Technology Inc.  
4<sup>th</sup> Floor Tower B. Wanliuxingui Building  
No. 28 Wanquanzhuang Road, Haidian District  
Beijing, China 100089

**RE: LianDi Clean Technology Inc.**  
**Form 8-K Item 4.01 filed July 21, 2010**  
**Form 8-K/A Item 4.01 filed July 26, 2010**  
**File # 0-52235**

Dear Mr. Zuo:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Gordon  
Staff Accountant