



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

May 10, 2010

**via U.S. mail and facsimile**

Jie Han, Chief Executive Officer  
China XD Plastics Company Limited  
No.9 Qinling Road, Yingbin Road Centralized Industrial Park  
Harbin Development Zone  
Heilongjiang, P.R. China 150078

**RE: China XD Plastics Company Limited**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed April 14, 2010**  
**File No. 1-34546**

Dear Mr. Han:

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

If you have any further questions regarding our review of your filings, please direct them to Tracey McKoy, Staff Accountant, at (202) 551-3772 or in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief