



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

March 11, 2011

Via U.S. Mail

Mr. Ping Peter Xie
President
Hanwah SolarOne Co., Ltd (f/k/a Solarfun Power Holdings Co., Ltd.)
888 Linyang Road
Qidong, Jiangsu Province 226200
People's Republic of China

Re: Solarfun Power Holdings Co., Ltd.
Form 20-F for year ended December 31, 2009
Filed May 25, 2010
File No. 1-33208

Dear Mr. Xie:

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

Sincerely,

Kevin Vaughn
Accounting Branch Chief