



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