

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
July 17, 2015**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES ACT OF 1933**

Hanwha Q CELLS Co., Ltd.

File No. 333-203726 - CF#32692

Hanwha Q CELLS Co., Ltd. submitted an application under Rule 406 requesting confidential treatment for information it excluded from the Exhibits to a Form F-3 registration statement filed on April 29, 2015, as amended.

Based on representations by Hanwha Q CELLS Co., Ltd. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 10.8 through October 28, 2017

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields
Secretary