



DIVISION OF  
CORPORATION FINANCE

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

January 21, 2011

Mr. Terry Wang  
Chief Financial Officer  
Trina Solar Limited  
No. 2 Tian He Road  
Electronics Park, New District  
Changzhou, Jiangsu 213031  
People's Republic of China

**Re: Trina Solar Limited**  
**Form 20-F for the Fiscal Year Ended December 31, 2009**  
**Filed March 17, 2010**  
**File No. 001-33195**

Dear Mr. Wang:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief