



DIVISION OF  
CORPORATION FINANCE

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

August 26, 2014

Via E-mail

Terry McEwen  
Chief Executive Officer  
CleanTech Innovations, Inc.  
C District, Maoshan Industry Park  
Tieling Economic Development Zone  
Tieling, Liaoning Province  
China 112616

**Re: CleanTech Innovations, Inc.  
Amendment No. 3 to Preliminary Information Statement on Schedule 14C  
Filed August 13, 2014  
File No. 001-35002**

Dear Mr. McEwen:

We have reviewed your response letter and the amendment to your filing, and we have the following comments.

General

1. Please update the management's discussion and analysis and the financial statements for Initial Concepts, Inc. (dba Six Dimensions) to reflect the three and six months ended June 30, 2014. Refer to Rule 8-08 of Regulation S-X for guidance.

Action 2. – The Exchange, page 6

Additional Effects of the Exchange, page 14

2. We note your statements that your common stock is currently eligible for listing on the NASDAQ Stock Market and that continued listing on NASDAQ is a condition to Six Dimensions' obligations to complete the Exchange. We further note your disclosure in the Form 8-K you filed on August 8, 2014 that NASDAQ has issued a delisting determination to delist your common stock from the NASDAQ Capital Market, which determination you are appealing. Please revise this section to include disclosure similar to that provided in your Form 8-K or incorporate the Form 8-K by reference into the information statement.

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Incorporation By Reference, page 43

3. Please incorporate your Form 10-Q for the quarterly period ended June 30, 2014 by reference into the information statement.

You may contact Kevin Stertz, Staff Accountant, at (202) 551-3723 or John Cash, Accounting Branch Chief, at (202) 551-3768 if you have questions regarding comments on the financial statements and related matters. Please contact Jessica Dickerson, Staff Attorney, at (202) 551-3749 or Era Anagnosti, Staff Attorney, at (202) 551-3369 with any other questions.

Sincerely,

/s/ Era Anagnosti,

*for* Pamela Long  
Assistant Director

cc: Neal Beaton (*via e-mail*)  
Holland & Knight