



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 15, 2009

Mr. Jack Lai  
Chief Financial Officer  
LDK Solar Co., Ltd.  
Hi-Tech Industrial Park  
Xinyu City  
Jiangxi Province 338032  
Peoples Republic of China

RE: **LDK Solar Co., Ltd.**  
**Form 20-F for the fiscal year ended December 31, 2008**  
**Filed May 22, 2009**  
**File No. 1-33464**

Dear Mr. Lai:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief