



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

Mail Stop 3030

January 27, 2010

Via U.S. Mail

Mr. Zongwei Li  
Chief Financial Officer  
Yingli Green Energy Holding Company Limited  
No. 3055 Middle Fuxing Road  
Baoding 071051, People's Republic of China

**Re: Yingli Green Energy Holding Company Limited  
Form 20-F for the Year Ended December 31, 2008  
Filed June 15, 2009  
File No. 001-33469**

Dear Mr. Li:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief