



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

DIVISION OF  
CORPORATION FINANCE

August 11, 2010

Mr. Ben Wang  
Chief Financial Officer  
China Prosperous Clean Energy Corporation  
West Side, Public Transportation Gas Filling Center  
Angang Avenue-Middle Part, Yindu District  
Anyang, Henan Province, Postal code: 455000  
The People's Republic of China

**Re: China Prosperous Clean Energy Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 31, 2009**  
**File No. 000-53224**

Dear Mr. Wang:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief