



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

April 30, 2009

**via U.S. mail and facsimile**

Mr. Arthur L. Goldberg, Chief Financial Officer  
Clear Skies Solar, Inc.  
200 Old Country Road, Suite 610  
Mineola, NY

**RE: Clear Skies Solar, Inc.  
Form 8-K Item 4.01  
Filed April 27, 2009  
Form 8-K/A Item 4.01  
Filed April 29, 2009**

**File # 000-53105**

Dear Mr. Goldberg:

We have completed our review of your filing and amendments and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3743.

Sincerely,

Jenn Do  
Staff Accountant