



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

September 17, 2010

Julia Xu  
Chief Financial Officer  
ReneSola Ltd  
No. 8 Baoqun Road  
Yaozhuang County  
Jiashan Town  
Zhejiang Province 314117  
People's Republic of China

**Re: ReneSola Ltd**  
**Form 20-F for the year ended December 31, 2009**  
**Filed June 7, 2010**  
**File No. 1-33911**

Dear Ms. Xu:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief