



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

DIVISION OF  
CORPORATION FINANCE

September 21, 2011

Via E-mail

Mr. Frank Ngai Chi Chan  
Chief Financial Officer  
Gushan Environmental Energy Limited  
No. 37, Golden Pond Road  
Golden Mountain Industrial District  
Fuzhou City, Fujian Province, PR China

**Re: Gushan Environmental Energy Limited  
Form 20-F for the Fiscal Year Ended December 31, 2010  
Filed June 20, 2011  
File No. 001-33878**

Dear Mr. Chan:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief

cc: Matthew Sheridan, Esq.  
Sidley Austin