



DIVISION OF
CORPORATION FINANCE

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

January 19, 2011

via U.S. mail and facsimile

Mr. Honghai Zhang, Chief Executive Officer
China Power Technology, Inc.
No. 12, Gongyuan Road
Kaifeng City, Henan Province 475002
PRC

**RE: China Power Technology, Inc.
Form 8-K Item 4.01
Filed January 12, 2011
Form 8-K/A Item 4.01
Filed January 18, 2011
File No. 1-34230**

Dear Mr. Zhang:

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

Sincerely,

Jenn Do
Staff Accountant