



DIVISION OF  
CORPORATION FINANCE

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

Mr. Jianliang Shi  
Chief Executive Officer  
China Green Energy Industries, Inc.  
Jiangsu Wujin Lijia Industrial Park  
Lijia Town, Wujin District  
Changzhou, Jiangsu Province  
People's Republic of China 213176

February 9, 2011

**Re: China Green Energy Industries, Inc.**  
**Item 4.01 Form 8-K**  
**Filed January 12, 2011, as amended February 7, 2011**  
**File no. 000-53547**

Dear Mr. Shi:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director