



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

April 5, 2010

via U.S. mail and facsimile

Deli Du, Chief Executive Officer
China Solar and Clean Energy Solutions, Inc
3/F West Wing Dingheng Plaza,
45A North Fengtai Road,
Beijing, China, 100071

Re: Item 4.02(b) Form 8-K/A
Filed: March 30, 2010
File No. 0-12561

Dear Mr. Du:

We have reviewed your Item 4.02(b) Form 8-K and have the following comment.

1. You state that you will file an amended Form 8-K to include your independent accountant's letter as an exhibit to the 8-K/A filed on March 30, 2010 pursuant to Item 4.02(c) of Form 8-K. Supplementally tell us the status of obtaining this letter. If there is a specific reason why your accountants have not yet provided this letter please revise your disclosure to explain to your investors the nature of the delay in obtaining this letter. If you cannot obtain the letter, disclose in the Form 8-K that you are unable to obtain the letter.

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Please respond to this comment within 5 business days, or tell us when you will provide us with a response. Please file your supplemental response on EDGAR as a correspondence file. Please understand that we may have additional comments after reviewing your response to our comment.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comment, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in their filings;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions regarding this comment, please direct them to Tracey McKoy, Staff Accountant, at (202) 551-3772 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker
Accounting Branch Chief