



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

April 12, 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 completed our review of your Item 4.02(b) Form 8-K/A and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, 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