



DIVISION OF  
CORPORATION FINANCE

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

May 4, 2011

Via Facsimile

Dr. Jingong Pan  
Chief Executive Officer  
Apollo Solar Energy, Inc.  
No. 485 Tengfei Third  
Shuangliu Southwest Airport Economic Development Zone  
Shuangliu, Chengdu  
People's Republic of China, 610207

**Re: Apollo Solar Energy, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 31, 2010**  
**Response Letter Dated September 14, 2010**  
**Form 10-K/A for Fiscal Year Ended December 31, 2009**  
**Filed September 15, 2010**  
**Form 10-Q for Fiscal Quarter Ended September 30, 2010**  
**Filed November 15, 2010**  
**Response Letter Dated November 29, 2010**  
**Form 10-K/A for Fiscal Year Ended December 31, 2009**  
**Filed November 30, 2010**  
**Response Letter Dated February 28, 2011**  
**Form 10-K/A for Fiscal Year Ended December 31, 2009**  
**Filed February 28, 2011**  
**Response Letter Dated February 28, 2011**  
**Form 10-K/A for Fiscal Year Ended December 31, 2009**  
**Filed April 5, 2011**  
**Response Letter Dated April 5, 2011**  
**Form 10-K for Fiscal Year Ended December 31, 2010**  
**Filed April 8, 2011**  
**File No. 000-12122**

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Apollo Solar Energy, Inc.  
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Dear Dr. Pan:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ W. Bradshaw Skinner

W. Bradshaw Skinner  
Senior Assistant  
Chief Accountant