



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

September 30, 2009

Mr. Guosheng Xu  
Chief Executive Officer  
Zhaoheng Hydropower Company  
F/19, Unit A, Jingfengcheng Building  
5015 Shennan East Road  
Shenzhen, China 518015

**Re: Zhaoheng Hydropower Limited**  
**Item 4.02 Form 8-K**  
**Filed April 15, 2009**  
**Item 4.02 Form 8-K/A**  
**Filed June 12, 2009**  
**File No. 0-52786**

Dear Mr. Xu:

We have completed our review of your Forms 8-K and related filings and have no further comments at this time.

Sincerely,

Adam Phippen  
Staff Accountant