



DIVISION OF
CORPORATION FINANCE
Mail Stop 3030

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

March 11, 2010

Aijun Liu
Chief Financial Officer
Room 405, Tower C, Huahan Building,
16 Langshan Road, North High-Tech Industrial Park,
Nanshan District,
Shenzhen, China, 518057

Re: China Ritar Power Corp.
Form 10-K for the fiscal year ended December 31, 2008
Filed March 31, 2009
File No. 000-25901

Dear Mr. Liu:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief

cc: Ryan Nail, Company Counsel