



DIVISION OF  
CORPORATION FINANCE

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

August 23, 2010

Charles Michel  
Chief Financial Officer  
Entech Solar, Inc.  
13301 Park Vista Boulevard, Suite 100  
Fort Worth, Texas 76177

**Re: Entech Solar, Inc.**  
**Form 8-K for Item 4.01**  
**Filed August 19, 2010**  
**File No. 001-34592**

Dear Mr. Michel:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief