

Mail Stop 3010

March 30, 2010

VIA U.S. MAIL and FAX 323-822-1784

Yossi Attia
Chief Executive Officer
Yasheng Eco-Trade Corporation
1061 ½ N Spaulding Ave.
Los Angeles, CA 90046.

**Re: Yasheng Eco-Trade Corporation
Form 10-K
Fiscal Year Ended December 31, 2008
Filed April 15, 2009**

**Form 10-Q
Three Month Period Ended March 31, 2009
Filed May 20, 2009**

**Form 8-K
Filed July 15, 2009
File No. 001-12000**

Dear Mr. Attia:

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

Sincerely,

Kevin Woody
Branch Chief