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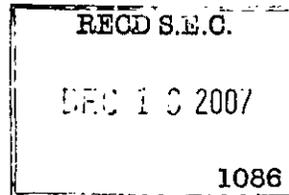
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December 18, 2007

REVISED

*1-33878*

Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549



**PROCESSED**

**DEC 26 2007**

*B* **THOMSON  
FINANCIAL**

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, Gushan Environmental Energy Limited, American Depositary Shares, (Each representing two ordinary shares, nominal value HK\$0.00001 per share) and Ordinary shares, nominal value HK\$0.00001 per share (application for the Ordinary Shares, nominal value HK\$0.00001 per share is made for listing, not for trading, but only in connection with the registration of American Depositary Shares pursuant to the requirements of the Securities and Exchange Commission). The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Amendment No. 1 to Form 8-A received on December 18, 2007. Tentative listing date – December 19, 2007.

Sincerely,

*Paras Madho*

**END**