

LATHAM & WATKINS LLP

International Law Firm

瑞生國際律師事務所 (有限責任合夥)

January 10, 2008

VIA EDGAR

Mr. Russell Mancuso
Mr. Jay Mumford
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: **ReneSola Ltd**
Registration Statement on Form F-1 (File No. 333-148550)

Dear Mr. Mancuso and Mr. Mumford:

On behalf of our client, ReneSola Ltd (the "**Company**"), we enclose for filing via EDGAR the Company's Amendment No. 1 ("**Amendment No. 1**") to the Registration Statement on Form F-1 (File No. 333-148550) (the "**Registration Statement**"). We will be hand delivering to you four courtesy copies of this letter and Amendment No. 1 (excluding the exhibits), which has been marked to show changes to the Registration Statement filed with the Commission on January 9, 2008.

Very truly yours,

/s/ David T. Zhang

David T. Zhang
of LATHAM & WATKINS LLP

Enclosures

cc: Xianshou Li, Director and Chief Executive Officer
Charles Xiaoshu Bai, Chief Financial Officer
Benjamin Su, Latham & Watkins LLP, Hong Kong
Matthew D. Bersani, Sherman & Sterling, Hong Kong
John Wilde, Deloitte Touche Tohmatsu CPA Ltd., Shanghai
John Hung, Deloitte Touche Tohmatsu CPA Ltd., Shanghai

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File No. 041960-0002