

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-3561

Mail Stop 3561

June 3, 2009

Mr. T.C. Leung Chief Executive Officer Euro Tech Holdings Company, Limited 18/F Gee Chang Hong Centre 65 Wong Chuk Hong Road, Hong Kong

Re: Euro Tech Holdings Company, Limited

Form 20-F for Fiscal Year Ended December 31, 2007

Filed June 30, 2008

Form 20-F/A for Fiscal Year Ended December 31, 2007

Filed January 23, 2009

File No. 0-22113

Dear Mr. Leung:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Jennifer K. Thompson Branch Chief