



DIVISION OF
CORPORATION FINANCE

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

February 17, 2011

Mr. Di Fan
Chief Executive Officer
China Heli Resource Renewable Inc.
7/F, Nan Jue Tower
East Nan Hu Rd., Shui Mo Gou District
Urumqi, Xin Juang Province, P.R. China

Re: China Heli Resource Renewable Inc.
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed July 14, 2010
Form 20-F/A for the Fiscal Year Ended December 31, 2009
Filed February 14, 2011
File No. 0-28879

Dear Mr. Fan:

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

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief