



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

October 23, 2008

Mr. Wei Wang - CEO  
China Prosperous Clean Energy Corp.  
c/o Bernard & Yam, LLP  
Attention: Mr. Bin Zhou, Esq.  
401 Broadway Suite 1708  
New York, New York 10013

**Re: China Prosperous Clean Energy Corp.  
Form 8-K Item 4.01  
Filed October 15, 2008  
Form 8-K/A Item 4.01  
Filed October 23, 2008  
File No. 000-53224**

Dear Mr. Wang:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief