



DIVISION OF  
CORPORATION FINANCE

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

November 23, 2010

Jianhua Wu  
Chief Executive Officer  
China Wind Systems, Inc.  
No. 9 Yanyu Middle Road  
Qianzhou Township, Huishan District, Wuxi City  
Jiangsu Province, China 214181

**Re: China Wind Systems, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed March 31, 2010**  
**File No. 1-34591**

Dear Mr. Wu:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James  
Acting Assistant Director

cc (via fax): Asher S. Levitsky, Esq.