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Washington, DC 20549

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CERTNKS
001-34602

January 13, 2010

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, **DAQO NEW ENERGY CORP.**, American depository shares, (each representing six ordinary shares) and Ordinary shares, par value \$0.0001 per share (application for the Ordinary Shares is made for listing, not for trading, but only in connection with the registration of American Depository Shares pursuant to the requirements of the Securities and Exchange Commission). The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on January 12, 2010. Tentative listing date – January 29, 2010.

Sincerely,