



ReneSola Ltd.  
No.8 Baoqun Road, Yaozhuang Industrial Park  
Jiashan, Zhejiang, People's Republic of China  
Tel: +86 573 84773058  
Fax: +86 573 84773383

January 24, 2008

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Russell Mancuso, Esq.  
Jay Mumford, Esq.

Re: **ReneSola Ltd**  
**Registration Statement on Form F-1 (Registration No. 333-148550)**  
**Registration Statement on Form 8-A (Registration No. 001-33911)**

Dear Messrs. Mancuso and Mumford:

Pursuant to Rule 461 of Regulation C promulgated under the Securities Act of 1933, as amended, ReneSola Ltd (the "Company") hereby requests that the effective date of the above-referenced Registration Statement on Form F-1 be accelerated to, and that such Registration Statement be declared effective on Monday, January 28, 2008 at 3:30 p.m., New York Time, or as soon thereafter as practicable, unless we or our US counsel, Latham & Watkins LLP, requests by telephone that such Registration Statement be declared effective at some other time.

The Company also requests that the Registration Statement on Form 8-A under the Securities Exchange Act of 1934, as amended, covering the American depository shares representing ordinary shares and the underlying ordinary shares of the Company be declared effective concurrently with the above-captioned Registration Statement on F-1.

The Company hereby acknowledges the following:

- should the Securities and Exchange Commission (the "Commission") or the staff of the Commission (the "Staff"), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

- the Company may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, we understand that the Division of Enforcement has access to all information we provide to the staff of the Division of Corporation Finance in connection with our filing.

Very truly yours,

ReneSola Ltd

By: /s/ Xianshou Li

Name: Xianshou Li

Title: Chief Executive Officer

Credit Suisse Securities (USA) LLC  
Eleven Madison Avenue  
New York, New York 10010-3629

Deutsche Bank Securities Inc.  
60 Wall Street, 4<sup>th</sup> Floor  
New York, New York 10005

January 24, 2008

Re: **RENESOLA LTD**  
**Registration Statement on Form F-1 (Registration File No. 333-148550)**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549

Ladies and Gentlemen:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "**Act**"), we, as representatives of the several underwriters of the offering, wish to advise you we have made necessary arrangements to distribute the preliminary prospectus dated January 10, 2008 for the offering by January 15, 2008, approximately as follows:

|        |                 |
|--------|-----------------|
| 12,125 | to underwriters |
| 4,625  | to institutions |

**TOTAL 16,750**

On or prior to January 28, 2008, we expect the Financial Industry Regulatory Authority to grant "No Objections" opinion in respect of this offering.

We confirm that we, in our capacity as representatives of the several underwriters of the offering, are aware of our obligations under the Act and will comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

In accordance with Rule 461 of the Act, we hereby join in the request of ReneSola Ltd for acceleration of the effective date of the above-named Registration Statement so that it becomes effective at 3:30 p.m., Eastern Time, on January 28, 2008, or as soon as practicable thereafter.

**[SIGNATURE PAGE TO FOLLOW]**

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Very truly yours,

Credit Suisse Securities (USA) LLC

By: /s/ Bryce Lee

Name: Bryce Lee

Title: Managing Director

Deutsche Bank Securities Inc.

By: /s/ Ted Tobiason

Name: Ted Tobiason

Title: Managing Director

By: /s/ David Locala

Name: David Locala

Title: Managing Director