

January 28, 2008

VIA EDGAR

Mail Stop 6010

Mr. Russell Mancuso
Mr. Jay Mumford
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

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

Dear Mr. Mancuso and Mr. Mumford:

On behalf of our client, ReneSola Ltd (the "**Company**"), we enclose for filing via EDGAR the Company's Amendment No. 4 ("**Amendment No. 4**") to the Registration Statement on Form F-1 (File No. 333-148550) (the "**Registration Statement**"). We will be hand delivering to you five courtesy copies of this letter and Amendment No. 4, which has been marked to show changes to the Registration Statement filed with the Securities and Exchange Commission on January 22, 2008.

Set forth below are the Company's responses to the comments based on a call with the Staff on January 25, 2008. For ease of reference, we have set forth the Staff's comments and the Company's response for each item below.

The Company has requested acceleration of the effectiveness of the above referenced Registration Statement so that it becomes effective at 3:30 p.m., New York time, on January 28, 2008, or as soon as practicable thereafter.

Principal and Selling Stockholders, page 99

- Please clarify when Mr. Li acquired his offered shares and the consideration paid. Also clarify which of the shares mentioned in footnotes (2), (3) and (4) are being offered.***

In response to the Staff's comment, the Company has revised the referenced disclosure on page 99.

Resident partners: Joseph A. Bevash (US), Patrick J. Flanagan (US), Z. Julie Gao (US), Sabrina Y. T. Maguire (US), John A. Oroschi (US), David Zhang (US)

41st Floor, One Exchange Square
8 Connaught Place, Central
Hong Kong
Tel: +852.2522.7886
Fax: +852.2522.7006
www.lw.com
香港中環康樂廣場八號交易廣場第一座四十一樓

FIRM / AFFILIATE OFFICES

Barcelona	New Jersey
Brussels	New York
Chicago	Northern Virginia
Frankfurt	Orange County
Hamburg	Paris
Hong Kong	San Diego
London	San Francisco
Los Angeles	Shanghai
Madrid	Silicon Valley
Milan	Singapore
Moscow	Tokyo
Munich	Washington, D.C.

File No. 041960-0002

Exhibits

2. *Given the date restrictions in the opinions that you intend to file as exhibits, please confirm our understanding that you intend to file updated opinions of counsel as of the date that the registration statement is to be declared effective.*

In response to the Staff's comment, the Company has filed the updated opinions of counsel as exhibits to the Registration Statement.

* * *

LATHAM & WATKINS^{LLP}

If you have any questions regarding the Registration Statement, please do not hesitate to contact the undersigned at (852) 2912-2503 or david.zhang@lw.com.

Very truly yours,

/s/ David Zhang

David Zhang
of LATHAM & WATKINS LLP

Enclosures

cc: Xianshou Li, Director and Chief Executive Officer
Charles Xiaoshu Bai, Chief Financial Officer
Benjamin Su, Latham & Watkins LLP, Hong Kong
Matthew D. Bersani, Shearman & Sterling, Hong Kong
John Wilde, Deloitte Touche Tohmatsu CPA Ltd., Shanghai
John Hung, Deloitte Touche Tohmatsu CPA Ltd., Shanghai