

May 12, 2010

Our Ref:

Securities and Exchange Commission  
Division of Corporation Finance  
Office of International Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20459

Attention: Mr. Tim Buchmiller, Mr. Geoffrey Kruczek

**Re: JinkoSolar Holding Co., Ltd.  
Amendment No. 8 to Registration Statement on Form F-1**

Dear Mr. Buchmiller and Mr. Kruczek:

On behalf of JinkoSolar Holding Co., Ltd. (the "Company"), we are filing herewith Amendment No. 8 to the Company's registration statement on Form F-1, relating to the Company's planned initial public offering of American Depositary Shares ("ADSs") representing ordinary shares of the Company, par value US\$0.00002 per share. Amendment No. 8 includes the updated "Recent Developments" section. We have arranged to have three (3) complete hard copies of Amendment No. 8 (including exhibits) and five (5) additional copies of Amendment No. 8 to be hand delivered to your offices. These copies have been marked to show changes from Amendment No. 7 filed on April 29, 2010, the most recent filing of the full registration statement.

If you have any questions or wish to discuss any matters with respect to this filing, please do not hesitate to contact the undersigned at +8610 6535 3971 (office) or +86139 1132 0778 (mobile), or by email at [scott.clemens@bakermckenzie.com](mailto:scott.clemens@bakermckenzie.com) (please note change of email address).

Thank you.

Very truly yours,

/s/ Scott D. Clemens

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Scott D. Clemens

Partner

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(Enclosures)

CC: Chen Kangping, CEO JinkoSolar Holding Co., Ltd.  
Zhang Longgen, CFO JinkoSolar Holding Co., Ltd.  
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Leiming Chen, Simpson Thacher & Bartlett  
Khiawngoh Tan/Stella Zhou, PricewaterhouseCoopers Zhongtian CPAs Limited Company