UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

March 29, 2011

via U.S. mail and facsimile

Mr. John W. Poling, Chief Financial Officer
Eastern Environment Solutions, Corp.
Harbin Dongdazhi Street 165
Harbin, P. R. China 150001

RE: Eastern Environment Solutions, Corp.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 18, 2010
File No. # 0-31193

Dear Mr. Poling:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash
Accounting Branch Chief