

April 9, 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. 5 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. 5 to the Company's registration statement on Form F-1, relating to the Company's planned initial public offering of American Depositary Shares representing ordinary shares of the Company, par value US\$0.00002 per share. Amendment No. 5 includes the Company's audited financial statements as of December 31, 2008 and 2009, and for the years ending December 31, 2007, 2008 and 2009. We have arranged to have three (3) complete hard copies of Amendment No. 5 (including exhibits) and ten (10) additional copies of Amendment No. 5 to be hand delivered to your offices. These copies have been marked to show changes from Amendment No. 2 filed on February 4, 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 (please note change of email address).

Questions pertaining to accounting matters may also be directed to the Company's Chief Financial Officer, Longgen Zhang, at +8621 6876 0030 (office) or +86137 3623 6336 (mobile) or by email at longgenzhang@jinkosolar.com, or the Audit Engagement Partners, Stella Zhou and Khiawngoh Tan of PricewaterhouseCoopers Zhong Tian CPAs Limited Company, the Company's independent public accounting firm, at +8621 23232802 (office) and +8621 2323 3300 (office), or by email at stella.zhou@cn.pwc.com or khiawngoh.tan@cn.pwc.com, respectively.

Thank you.

Very truly yours,

/s/ Scott D. Clemens

Scott D. Clemens

Partner

+8610 6535 3971

Scott.clemens@bakermckenzie.com

(Enclosures)

CC: Chen Kangping, CEO JinkoSolar Holding Co., Ltd.
Zhang Longgen, CFO JinkoSolar Holding Co., Ltd.
George J. Sierant, International Listings, New York Stock Exchange
Leiming Chen, Simpson Thacher & Bartlett
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