



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

August 7, 2015

Via E-mail

Colleen Brennan  
Chief Financial Officer  
Lime Energy Co.  
16810 Kenton Drive, Suite 240  
Huntersville, NC 28078

**Re: Lime Energy Co.  
Form PRE 14C  
Filed August 6, 2015  
File No. 1-16265**

Dear Ms. Brennan:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Pamela Long

Pamela Long  
Assistant Director  
Office of Manufacturing and  
Construction

cc: Via E-mail  
Stephen Burdumy, Esq.  
Drinker Biddle & Reath LLP