



DIVISION OF  
CORPORATION FINANCE

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

December 10, 2009

**via U.S. mail and facsimile**

Mr. Qinghuan Wu, Chief Executive Officer  
China Energy Recovery, Inc.  
7F, No. 267 Qu Yang Road  
Hongkou District  
Shanghai, China 200081

**RE: China Energy Recovery, Inc.  
Form 8-K Item 4.01  
Filed December 4, 2009  
File No. 0-53283**

Dear Mr. Wu:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Jenn Do  
Staff Accountant