

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

August 6, 2020

Ke Chen Chief Financial Officer ReneSola Ltd 850 Canal Street, 3rd Floor Stamford, CT 06902

> Re: ReneSola Ltd Registration Statement on Form F-3 Filed August 3, 2020 File No. 333-240293

Dear Mr. Chen:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action, or absence of action by the staff.

Please contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing

cc: David T. Zhang, Esq.