



DIVISION OF  
CORPORATION FINANCE

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

September 23, 2022

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

**Re: ReneSola Ltd**  
**Form 20-F for the Year Ended December 31, 2021**  
**Filed April 29, 2022**  
**File No. 001-33911**

Dear Mr. Chen:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing