



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

DIVISION OF  
CORPORATION FINANCE

July 18, 2023

Ming Yang  
Chief Financial Officer  
DAQO NEW ENERGY CORP.  
Unit 29, Huadu Mansion, 838 Zhangyang Road  
Shanghai 200122

**Re: DAQO NEW ENERGY CORP.**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**File No. 1-34602**

Dear Ming Yang:

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