



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

January 19, 2018

Via email

Mr. Shuai Wang  
Chief Financial Officer  
Yulong Eco-Materials Limited  
Eastern End of Xiwuzhuang Village  
Jiaodian Town, Xinhua Area  
Pingdingshan, Henan Province  
People's Republic of China 467091

**Re: Yulong Eco-Materials Limited**  
**Form 10-K**  
**Filed August 25, 2017**  
**File No. 1-37459**

Dear Mr. Wang:

We issued comments to you on the above captioned filing on September 13, 2017. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by February 2, 2018.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Jenn Do at (202) 551-3743 or me at (202) 551-3355 with any questions.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Branch Chief  
Office of Manufacturing and  
Construction