



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

DIVISION OF
CORPORATION FINANCE

August 6, 2019

Angelo Ponzetta
Chief Executive Officer
12 Retech Corporation
10785 W. Twain Ave., Suite 210
Las Vegas, NV 89135

Re: 12 Retech Corporation
Preliminary Information Statement on Schedule 14C
Filed July 19, 2019
File No. 000-55915

Dear Mr. Ponzetta:

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 Information Technologies
and Services