



DIVISION OF  
CORPORATION FINANCE

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

December 11, 2020

Zongyi Lian  
Chief Executive Officer  
Wetouch Technology Inc.  
No.29, Third Main Avenue, Shigao Town, Renshou County  
Meishan, Sichuan, China

**Re: Wetouch Technology Inc.**  
**Registration Statement on Form 10**  
**Filed October 15, 2020**  
**File No. 000-56215**

Dear Mr. Lian:

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 Technology

cc: Mark Crone, Esq.