



DIVISION OF
CORPORATION FINANCE

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

May 9, 2022

Matthew Eckl
Chief Financial Officer
CECO Environmental Corp.
14651 North Dallas Parkway, Suite 500
Dallas, Texas 75254

Re: CECO Environmental Corp.
Registration Statement on Form S-3
Filed May 2, 2022
File No. 333-264623

Dear Mr. Eckl:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Matthew Crispino, Staff Attorney, at (202) 551-3456 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Amy S. Chen