

June 26, 2008

Mail Stop 4561

*By U.S. Mail and facsimile to (212) 219-3604*

Mr. Guangyu Wu, Chief Executive Officer  
China Recycling Energy Corporation  
429 Guangdong Road  
Shanghai, People's Republic of China 200001

**RE: China Recycling Energy Corporation**  
**File No. 000-12536**  
**Form 10-KSB for the year ended December 31, 2006**  
**Forms 10-QSB for the quarters ended March 31, 2007, June 30, 2007 and**  
**September 30, 2007**

Dear Mr. Wu:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant