



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

March 18, 2010

Mr. Xinyu Peng  
China Recycling Energy Corporation  
Suite 909, Tower B, Chang An International Building  
No. 88 Nan Guan Zheng Jie  
Xi An City, Shan Xi Province, China 710068

**Re: China Recycling Energy Corporation**  
**Item 4.01 Form 8-K**  
**Filed August 18, 2009**  
**File No. 0-12536**

Dear Mr. Xinyu Peng:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

William H. Thompson  
Accounting Branch Chief

cc: Thomas Wardell, Esq.  
McKenna Long & Aldridge LLP