



DIVISION OF  
CORPORATION FINANCE

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

April 5, 2011

Via E-mail  
Guohua Ku  
Chief Executive Officer  
China Recycling Energy Corporation  
12/F, Tower A, Chang An International Building  
No. 88 Nan Guan Zheng Jie  
Xi An City, Shan Xi Province, China 710068

**Re: China Recycling Energy Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 16, 2010**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2009**  
**Filed April 1, 2011**  
**File No. 1-34625**

Dear Mr. Ku:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief