



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3561

December 6, 2017

Guohua Ku  
Chief Executive Officer  
China Recycling Energy Corporation  
Chang An International Building  
No. 88 Nan Guam Zheng Jie  
Xi An City, Shaanxi Province, China

**Re: China Recycling Energy Corporation  
Registration Statement on Form S-3  
Filed November 1, 2017  
File No. 333-221868**

Dear Mr. Ku:

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 Danilo Castelli at (202)551-6521 with any questions.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products

cc: Jeffrey Li