



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

April 30, 2018

Guohua Ku  
Chief Executive Officer  
China Recycling Energy Corporation  
4/F, Tower C  
Rong Cheng Yun Gu Building  
Keji 3rd Road, Yanta District  
Xi An City, Shaanxi Province, China

**Re: China Recycling Energy Corporation  
Registration Statement on Form S-3  
Filed April 25, 2018  
File No. 333-224433**

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 Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products