



DIVISION OF
CORPORATION FINANCE

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

March 2, 2021

Bradley Johnson
Vice President, General Counsel & Secretary
Fuel Tech, Inc.
27601 Bella Vista Parkway
Warrenville, IL 60555

Re: Fuel Tech, Inc.
Registration Statement on Form S-3
Filed February 26, 2021
File No. 333-253619

Dear Mr. Johnson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 Alexandra Barone, Staff Attorney, at (202) 551- 8816 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Ernest M. Lorimer