

January 22, 2021

Yumin Liu  
Chief Executive Officer  
ReneSola Ltd  
3rd Floor, 850 Canal St  
Stamford, CT 06902

Statement on Form F-3  
2021

Re: ReneSola Ltd  
Registration

Filed January 15,

File No. 333-252137

Dear Yumin Liu:

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.

Haywood at (202) 551-3345 with any questions.

Please contact Sherry

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

David Zhang