

May 9, 2022

Matthew Eckl  
Chief Financial Officer  
CECO Environmental Corp.  
14651 North Dallas Parkway, Suite 500  
Dallas, Texas 75254

Corp.  
Statement on Form S-3

Re: CECO Environmental

Registration

Filed May 2, 2022  
File No. 333-264623

Dear Mr. Eckl:

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 Matthew Crispino, Staff Attorney, at (202) 551-3456 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance

Office of Technology

cc:

Amy S. Chen