

July 29, 2015

VIA EDGAR

Pamela Long
Assistant Director
U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, North East
Washington, D.C. 20549

**Re: CECO Environmental Corp.
Amendment No. 3 to Registration Statement on Form S-4
Filed July 29, 2015
File No. 333-204816**

Dear Ms. Long:

On behalf of CECO Environmental Corp. (“CECO”), we are providing the Staff of the Division of Corporation Finance (the “Staff”) of the Securities and Exchange Commission (the “Commission”) with four copies of Amendment No. 3 (“Amendment No. 3”) to CECO’s Registration Statement on Form S-4 (the “Registration Statement”) filed with the Commission on July 29, 2015.

The provided copies of Amendment No. 3 have been marked by the financial printer to show the changes from Amendment No. 2 (“Amendment No. 2”) to the Registration Statement. At the Staff’s request, Amendment No. 3 includes information that had not been completed in Amendment No. 2, including outstanding share numbers, ownership percentages, examples, the record date for the shareholders meetings and the date of the shareholders meetings, all based on the most recent available information.

If further information regarding any aspect of this Amendment No. 3 is required, please contact the undersigned at (513) 361-1229.

Pamela Long
July 29, 2015

Sincerely,

Squire Patton Boggs (US) LLP

/s/ Toby D. Merchant

Toby D. Merchant

CECO Environmental Corp.:

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