



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

DIVISION OF
CORPORATION FINANCE

April 8, 2013

Via E-mail

Ms. Liu Jia
Chief Financial Officer
Recon Technology Ltd.
1902 Building C
King Long International Mansion
9 Fulin Road, Beijing 100107
People's Republic of China

**Re: Recon Technology Ltd.
Form 10-K for Fiscal Year Ended June 30, 2012
Filed September 28, 2012
File No. 1-34409**

Dear Ms. Liu:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall
Assistant Director

CC: Bradley A. Haneberg
Kaufman & Canoles, P.C.