

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

DIVISION OF CORPORATION FINANCE

January 4, 2021

Guangde Cai Chairman and Director Wetouch Technology Inc. No.29, Third Main Avenue Shigao Town, Renshou County, Meishan Sichuan 620500 China

> Re: Wetouch Technology Inc. Registration Statement on Form S-1 Filed December 31, 2020 File No. 333-251845

Dear Mr. Cai:

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 or with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Mark Crone, The Crone Law Group P.C.