



DIVISION OF  
CORPORATION FINANCE

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

April 30, 2019

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

**Re: CECO Environmental Corp.  
Registration Statement on Form S-3  
April 24, 2019  
File No. 333-231001**

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 Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction