



DIVISION OF  
CORPORATION FINANCE

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

March 4, 2025

Yin Shenping  
Chief Executive Officer  
Recon Technology, Ltd  
Room 601, No. 1 Shui'an South Street  
Chaoyang District , Beijing 100012  
People's Republic of China

**Re: Recon Technology, Ltd**  
**Form 20-F for the Fiscal Year ended June 30, 2024**  
**Filed October 30, 2024**  
**File No. 001-34409**

Dear Yin Shenping:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation