## MIDWEST ENERGY EMISSIONS CORP. 670 D Enterprise Drive Lewis Center, Ohio 43035

January 6, 2017

VIA EDGAR

Division of Corporation Finance United States Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549

## Re:Midwest Energy Emissions Corp. Registration Statement on Form S-1 Filed December 23, 2016 File No. 333-215307

## Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Midwest Energy Emissions Corp. (the "Company") respectfully requests that the effective date of the registration statement referred to above be accelerated so that it will become effective at 4:00 p.m., Eastern Time, on January 10, 2017, or as soon thereafter as possible.

The Company hereby acknowledges the following:

- that should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

MIDWEST ENERGY EMISSIONS CORP.

By /s/ Richard MacPherson

Richard MacPherson Chief Executive Officer