July 27, 2021

Zhigeng (David) Fu Chief Executive Officer GreenVision Acquisition Corp. One Penn Plaza 36th Floor New York, NY 10019

Acquisition Corp.

Statement on Schedule 14A

Re: GreenVision

Preliminary Proxy

Filed April 8, 2021 File No. 001-39136

Dear Mr. Fu:

 $\,$  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 Trade & Services

cc:

Esq.

Michael A. Goldstein,