



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

August 7, 2008

Via Facsimile

Debi Kokinos
Chief Financial Officer
Turbodyne Technologies, Inc.
36 East Barnett Street
Ventura, CA 93001

RE: Turbodyne Technologies, Inc.
Form 10-KSB for the Year Ended December 31, 2007
Form 10-KSB for the Year Ended December 31, 2006
File Number: 000-21391

Dear Ms. Kokinos:

We have completed our review of your Form 10-Ks and related filings, and at this time do not have further comments.

Sincerely,

Lyn Shenk
Branch Chief