

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

September 15, 2009

Mr. Jim Place Chief Financial Officer Seychelle Environmental Technologies, Inc. 33012 Calle Perfecto San Juan Capistrano, CA 92675

> RE: Form 10-K for fiscal year ended February 28, 2009 Form 8-K/A#1 filed on August 7, 2009 and 8-K/A#2 filed on September 1, 2009 File No. 0-29373

Dear Mr. Place:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker Accounting Branch Chief