



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

July 27, 2007

By Facsimile and U.S. Mail

Mr. Jonathan R. Burst
Chief Executive Officer
International Fuel Technology, Inc.
7777 Bonhomme, Suite 1920
St. Louis, Missouri 63105

**Re: International Fuel Technology, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed April 2, 2007
Response Letter Dated May 30, 2007
Response Letter Dated June 29, 2007
File No. 000-25367**

Dear Mr. Burst:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jill Davis
Branch Chief