



DIVISION OF  
CORPORATION FINANCE

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

May 13, 2008

*via U.S. mail and facsimile to (419) 730-6068*

Mr. Dean E. Sukowatey, President and Acting Chief Financial Officer  
ALL Fuels & Energy Company  
6165 N.W. 86<sup>th</sup> Street  
Johnston, IA 50131

**RE: ALL Fuels & Energy Company**  
**Form 10-KSB for the fiscal year ended December 31, 2006**

**File No. 0-29417**

Dear Mr. Sukowatey:

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

Sincerely,

Terence O'Brien  
Branch Chief